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# Industrial Development Board

Eleventh session
Vienna, 28 June - 2 July 1993

# Programme and Budget Committee

Ninth session
Vienna, 26-30 April 1993
Item 8 of the provisional agenda

## WORKING CAPITAL FUND FOR THE BIENNIUM 1994-1995

Proposals by the Director-General

Summary

On the basis of experience gathered in the biennium 1992-1993, makes proposals on the level and authorized purposes of the Working Capital Fund for the biennium 1994-1995.

### Introduction

1. In accordance with financial regulation 5.4(a), the Programme and Budget Committee should recommend to the Industrial Development Board the amount and purposes of the Working Capital Fund.

2. Financial regulation 5.4(b) stipulates that "the source of moneys for the Fund shall be advances from Members, which shall be made in the proportion of the scale of assessments established by the Conference for the contributions of Members to the regular budget. The advances shall be carried to the credit of the respective Members who made the advances."

### I. BIENNIUM 1992-1993

3. In its decision GC.4/Dec.16, the General Conference decided that the level of the Working Capital Fund should be $9 million and that the authorized purposes of the Fund for the 1992-1993 biennium should remain the same as for the 1990-1991 biennium. Accordingly, the Conference authorized the Director-General to advance from the Fund during the 1992-1993 biennium:

"(i) Such sums as might be necessary to finance budgetary appropriations pending the receipt of contributions; sums so advanced should be reimbursed as soon as receipts from contributions were available for that purpose;

"(ii) Such sums as might be necessary to finance unforeseen and extraordinary expenses, excluding expenditures intended to compensate for any losses caused by fluctuation in exchange rates; for sums so advanced, the Director-General should make provision in the budget estimates for reimbursing the Working Capital Fund".

4. As stated in financial regulation 5.5(d), advances to the Working Capital Fund shall be assessed and paid in United States dollars.

5. As of 31 December 1992, paid advances from Member States to the Working Capital Fund totalled $8,924,300. On 1 January 1992, the cash balance in the Working Capital Fund amounted to only $798,900. Although the critical cash flow situation continued during 1992, UNIDO was able to reimburse the Fund $3,000,000 during the last quarter when a major donor made a substantial payment and some other Member States made payments of arrears of contributions. The impact of the timing and the amount of those collections in combination with the reduced level of disbursements due to a holdback of a significant level of approved appropriations during 1992 made the partial reimbursement to the Fund possible. Consequently, taking into account adjustments in 1992, the cash balance in the Fund as of 31 December 1992 amounted to $3,734,300.

6. Present cash flow estimates indicate that additional replenishments to the Fund are not

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likely before the end of 1993. In the event of an improved collection rate of assessed contributions, however, the Working Capital Fund would be replenished as soon as and to the extent possible. Until such time, only the current cash balance of $3,734,300 is available to cover any delays in the receipt of funds from assessed contributions.

7. The decision of the General Conference to suspend temporarily financial regulations 4.2(b) and 4.2(c) with respect to the 1988-1989 biennium to allow UNIDO to retain the unutilized balance of appropriations (GC.4/Dec.15 (d)) has provided additional working capital to facilitate the work of the Organization. Without that suspension the Organization would not have had sufficient cash to meet its current obligations.

## II. PROPOSALS FOR THE BIENNIUM 1994-1995

8. It is proposed that the current level of the Working Capital Fund of $9 million be maintained for 1994-1995 and that the purposes of the Fund continue to be those established by the Conference in its decision GC.2/Dec.27 (b).

9. On the basis of experience gathered since the 1986-1987 biennium, the Director-General assumes that most Member States will continue to meet their obligations and others will continue to improve their payments of outstanding assessed contributions, thereby providing funds to replenish the Working Capital Fund. However, the Director-General is concerned that even though a few Member States improved their payment status in the current biennium, this trend may not continue in 1994-1995. Therefore, it may not be possible to replenish the Working Capital Fund to the approved level during the next biennium.

## III. ACTION REQUIRED BY THE COMMITTEE

10. The Committee may wish to recommend to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Recommends to the General Conference that the level of the Working Capital Fund and the authorized purposes of the Fund for the 1994-1995 biennium remain the same as for the 1992-1993 biennium, i.e. as stipulated in decision GC.2/Dec.27, paragraph (b);

"(b) Urges Member States to pay their outstanding assessed contributions as soon as possible to facilitate reimbursement to the Working Capital Fund."

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# Industrial Development Board

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# Programme and Budget Committee

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Item 9 of the provisional agenda

INDUSTRIAL DEVELOPMENT FUND AND OTHER VOLUNTARY CONTRIBUTIONS

Estimated resource level and programme for 1994-1995

Report by the Director-General

Summary

Reviews the current pledging pattern of the Industrial Development Fund and describes the Secretariat's approaches for the programming thrust for 1994-1995.

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## Introduction

1. The Industrial Development Fund (IDF) is playing an increasingly important role in the development and implementation of UNIDO programmes and policies. As the one programmable resource for financing technical cooperation in programmes and projects besides the Regular Programme of Technical Cooperation, IDF is more than a source of funds; it is a mechanism for programme development and implementation. In view of the growing international development agenda and the increasing pressure on multilateral and bilateral development aid, another key function of the Fund is the mobilization of additional resources in support of industrial development in developing countries.

2. Recognizing the important part played by IDF, the Industrial Development Board, in its decision IDB.10/Dec.9, encouraged UNIDO to continue its efforts to improve the quality of IDF-financed projects in terms of their relevance, cost-effectiveness and sustainability. It also urged all donor Governments to provide more of their contributions to the general-purpose convertible segment of the fund, to reconsider their IDF pledging policies to ensure that the desirable annual funding level of $50 million is reached as soon as possible, and appealed to Member States to consider providing umbrella contributions for financing preparatory assistance activities of large-scale projects and programmes. Despite repeated decisions by the governing bodies, however, the targeted level of funding of $50 million annually is still far from being achieved.

## I. ESTIMATED RESOURCE LEVEL

3. The year 1992 saw a $1.4 million increase in pledges to IDF, to $30.3 million, and a $4.7 million increase in project approvals to $32.1 million. These respective increases of 5 and 17 per cent represent an important achievement during a period when official development assistance funds are limited owing to the economic and financial constraints faced by many donor countries and the consequent diminished resources available for multilateral organizations. The increased level of funding is a reflection of the confidence of Member States in the capabilities of UNIDO to develop and implement high-quality technical cooperation programmes and projects, while at the same time it represents a challenge to the Secretariat to continue to fulfil those expectations and to enable UNIDO to respond to the growing demand for its assistance.

4. In the coming biennium, UNIDO will continue its efforts to achieve the targeted funding level of $50 million that was already set for IDF by the

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Board at its second session in 1986. In line with decision IDB.10/Dec.9 and earlier decisions and resolutions of the Board and the General Conference, UNIDO will also continue its efforts to obtain pledges to the general-purpose convertible segment of the Fund, as well as umbrella contributions, which provide the Organization with flexible resources that can be used effectively in the development and implementation of its programmes. With the decrease in the amount of the United Nations Development Programme (UNDP) resources available to finance UNIDO projects, it is essential that IDF pledges be increased in order to enable the Organization to maintain its level of operational activities.

## II. PROGRAMMING THRUST, 1994-1995

### A. Why pledge to IDF?

5. At a time when the developing countries, especially those with the most fragile economic and technological bases, would require the greatest amount of assistance by the international community to enable them to progress toward economic recovery and long-term economic growth, adverse economic trends in the developed market economies have produced a tendency towards reduced official development aid allocations by some of the major contributors to the multilateral development system. If UNIDO is to fulfil its mandate of promoting and accelerating the industrial development of developing countries in order to assist them in their efforts to achieve sustainable development, it requires extra-budgetary resources. It is thus expected that Member States, when deciding on their policies, including their financial support in terms of voluntary contributions, will give due consideration to this overall perspective as well as to the challenges and opportunities described below.

6. The international community has recognized that it can only face global challenges such as environmental degradation and poverty alleviation effectively by ensuring a process of sustainable development. This was demonstrated by the adoption of the Rio Declaration and Agenda 21 by the United Nations Conference on Environment and Development in Rio de Janeiro, Brazil, in June 1992. To achieve sustainable development in developing countries, it is essential to promote industrial development, which is the main instrument for generating income and employment. This pattern of industrialization must be based on sound environmental considerations, such as the promotion of cleaner production technologies. As the organization in the United Nations system responsible for promoting industrial development, and based on its 25 years of experience and accumulated expertise, UNIDO can play a key role in helping developing countries to achieve those goals. The potential importance of that role has been clearly recognized in several recent papers and studies carried out by some Member States.

7. In order to contribute towards the realization of global development concerns, UNIDO must help Governments to create an enabling environment for industrial development, including *inter alia* appropriate policies and legislation, access to technology and capital and a qualified labour force. A key element of UNIDO assistance will be capacity building to promote increasing self-reliance in the developing countries with regard to the managerial, technical, administrative and research capabilities required to formulate and implement development plans, policies and programmes. UNIDO's capacity-building measures for sustainable industrial development will be carried out at the government level as well as at the public and private institutional level and at the enterprise level. Some of the ways in which UNIDO assistance will be supported through IDF are the following:

#### (i) Programme frameworks

8. The Industrial Development Fund is a mechanism by which UNIDO can implement the medium-term plan priorities and orient the technical cooperation activities of the Organization towards established priority programmes. UNIDO has introduced thematic programme frameworks to respond to the priorities of the medium-term plan. The programme frameworks for the five priorities and three common elements are designed to concentrate the Organization's efforts on key issues in response to changing global conditions, to translate priorities into operational activities, to mobilize extrabudgetary resources and to provide a frame of reference for reporting and evaluation. By making umbrella contributions to specific programme frameworks, Member States can provide UNIDO with flexible resources that can be programmed to make an effective and coordinated response to the problems identified under those priority areas.

#### (ii) Country strategies

9. The UNIDO governing bodies have repeatedly requested that the quality of technical cooperation activities be guaranteed by ensuring that projects are relevant to the specific problem to be addressed and to the development objectives of the recipient country. In the coming biennium the Organization will systematically support Member States in developing country strategies by analysing the situation within a country or region and identifying central problem areas and target groups. The availability of country strategies will be instrumental in ensuring project and programme quality in terms of relevance and will also provide a basis for identifying donors or groups of donors at the beginning of the programming exercise. Furthermore, the appraisal, monitoring and evaluation of projects and programmes will be based on those strategies. As regular budget resources will not be sufficient to cover the demand for such activities, additional resources will be necessary under the Industrial Development Fund. A systematic approach to the development of country strategies will be ensured by combining IDF resources with those from UNDP for programme-level analytical and advisory services (TSS-1), as well as Regular Programme and other regular budget funds.

#### (iii) Programme and project development

10. Member States have recognized IDF as a mechanism that is well suited to enhancing quality in UNIDO technical cooperation activities. The

quality criteria for UNIDO programmes and projects defined in the annex to document GC.4/28 were approved by the General Conference in its decision GC.4/Dec.11. As a follow-up to that decision and to decision IDB.9/Dec.7, the objectives-oriented project planning methodology, used by major IDF donors, was tested in some UNDP- and IDF-sponsored preparatory assistance projects. Some donor country Governments have provided resources through IDF in order to adapt and develop those methodological and analytical tools for the preparation and implementation of technical cooperation programmes and projects.

(iv) Mobilization of additional financial resources

11. As encouraged by the General Conference in decision GC.4/Dec.21, IDF should be used as a means to mobilize larger financial flows, e.g. multilateral and bilateral sources, whether in the form of grant aid, investment resources or loans. A major success story of IDF as a programme mechanism for mobilizing additional financial resources relates to the contributions provided by Norway and Sweden to the environment programme, which enabled UNIDO to initiate activities to promote technologies for the replacement of chlorofluorocarbons (see Annual Report of UNIDO, 1992 (IDB.11/10), chap. III, para. 136). That preparatory work has assisted the Organization in its successful efforts to become the fourth implementing agency of the Multilateral Fund for the Implementation of the Montreal Protocol. An initial allocation of up to $4.5 million to UNIDO through IDF was announced for 1993 for the preparation of industry-related country programmes for the implementation of the Protocol.

12. On the basis of its experience to date, the Secretariat is confident that through the availability in the 1994-1995 biennium of a critical mass of programmable resources under IDF to be used to complement and support the regular budget and Regular Programme of Technical Cooperation, the Organization will be in a position to strengthen its expertise and excellence in specific priority areas. Mobilization of and access to other funding resources will thus be facilitated for industry-related technical cooperation activities, including the implementation of an appropriate share of UNDP-sponsored projects and programmes.

B. Programming lines

13. During the period 1994-1995, the Secretariat will continue to follow the programming lines outlined in document IDB.8/11-PBC.7/14, and elaborated in greater detail in documents GC.4/28 and IDB.10/2-PBC.8/2 (paras. 9 to 12). These programming lines, as acknowledged by the General Conference (GC.4/Dec.21) and the Board (IDB.10/Dec.9), focus on the following areas:

(a) Transfer and appropriate application of technology, including new and advanced technologies, in order to ensure better quality of products and environmental sustainability;

(b) Promotion of comprehensive programmes of technical cooperation that focus on countries or regions for the rehabilitation of specific subsectors of industry and/or on industrial areas;

(c) Promotion of "up-front" activities of technical cooperation such as policy advice, country strategies, sectoral and subsectoral studies and surveys, integrated programme development and preparation of programme and project concepts on UNIDO priority themes that are also a priority in individual country development plans;

(d) Promotion of activities to increase the flow of resources to productive investment projects.

C. Programme and project quality and evaluation

14. To implement the decisions adopted by the policy-making organs and in order to attain the quality standards defined by them, a plan has been prepared by an interdepartmental group and endorsed by the Director-General to introduce the objectives-oriented project planning methodology (OOPP) at UNIDO and review the project development process. That plan will involve: (a) adapting OOPP to UNIDO major project categories; (b) preparing the corresponding guidelines; (c) adapting existing OOPP software; (d) training UNIDO staff involved in technical cooperation activities (preparation and implementation); (e) applying OOPP methods in appraisal work; (f) providing advice on project design early in the project formulation phase; (g) conducting appraisal (OOPP) workshops in the field in order to design projects that fulfil the required quality standards; (h) transferring OOPP methods to recipient countries.

15. The success of the above plan is subject to several critical assumptions defined therein: for example, that improved project quality will secure increased project financing, that project documents are used as a basis for implementation and monitoring, and that sufficient human and financial resources will be available to implement the plan. Although the plan is far more modest than that being discussed to introduce OOPP at the European Economic Community, it is expected that, with the sustained support of management, the plan will be successfully implemented over the coming year.

16. Evaluation plays an important role in helping to improve the quality of IDF-financed projects. The findings of project evaluations are used to determine actions required to improve the performance of ongoing projects, as well as to draw lessons for the improved identification, design and implementation of new technical cooperation activities. Feedback from evaluations is systematically used in the appraisal process, in particular for repetitive projects and subsequent phases of projects. An annual analysis of all in-depth evaluations conducted during the previous year is prepared by the Secretariat, which examines both the quality of the evaluation exercises conducted and that of projects implemented. Furthermore, it is planned that efforts will continue and be strengthened to discuss within the Secretariat the lessons learned from the evaluations in order to identify the actions required to resolve effectively the shortcomings identified by the evaluations.

D. The general-purpose convertible segment

17. As outlined in chapter II above, the Secretariat intends to intensify its efforts in the coming biennium to use IDF as a programmatic mechanism to translate the medium-term plan priority frameworks into action. In order to achieve this, it will focus on the mobilization of resources under the IDF general-purpose convertible segment, including umbrella contributions for selected medium-term plan priority areas. As will be recalled, General Assembly resolution 31/202 that established the United Nations Industrial Development Fund in December 1976 (envisaged that it would consist of general-purpose contributions) to be used to meet "promptly and flexibly" the technical assistance requests of developing countries. Equitable geographical distribution of resources would be facilitated by the availability of freely programmable resources. Contrary to the above intent, IDF has developed into a fund consisting mostly of special-purpose contributions. However, the Secretariat is confident that donors will consider providing more flexible contributions based, inter alia, on the continuing dialogue with recipient and donor Governments, the transparency of activities carried out under the Fund, the consistent application of appraisal, monitoring and evaluation mechanisms, and the regular reporting to donors and policy-making organs.

18. The programming criteria for the general-purpose segment were proposed in document GC.4/28, providing updated and clear-cut guidelines for the identification and selection of projects to be financed under that component. These programming criteria, which were approved in decision GC.4/Dec.21, are the following: preparatory (up-front) activities; preparatory assistance projects and project formulation; and general-purpose contributions towards medium-term plan priority areas. The third criterion, as described in GC.4/28, paragraph 46, envisages that "Priorities for specific medium-term plan areas could be established, within IDF, and donors could pledge general-purpose funds for those specific areas considered to be of highest priority." In other words, pledges or umbrella contributions could be provided to medium-term plan priority areas, which would be freely programmable by the Secretariat within those areas.

19. As reported in the 1992 Annual Report (IDB.11/10, chap. VIII, para. 19), general-purpose resources have been consistently utilized in 1992 for preparatory activities and preparatory assistance projects. The limited size of that segment of the Fund did not however allow for implementing the third programming criterion. The Secretariat will therefore strengthen its efforts towards achieving the longer-term and more ambitious objective of obtaining increased contributions to the general-purpose convertible segment as a means of translating the medium-term plan priorities into action through technical cooperation activities.

## III. ACTION REQUIRED OF THE COMMITTEE

20. The Committee may wish to consider recommending to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board:

(a) Recalls General Conference decision GC.4/Dec.21 on the Industrial Development Fund;

(b) Takes note of the report of the Director-General on the Industrial Development Fund (IDF) contained in document IDB.11/4-PBC.9/4 and the programming thrust for 1994-1995 proposed in chapter II of that document;

(c) Decides to delegate authority to the Director-General to approve projects for financing under the Fund in 1994-1995 in accordance with the priority areas of the draft medium-term plan, 1994-1999 (IDB.10/5-PBC.8/10);

(d) With reference to financial rule 106.11 and in order to strengthen the role of IDF as a programming mechanism allowing programming flexibility, urges all donor Governments to provide part of their contributions to the general-purpose convertible segment of the Fund so that a minimum annual level of $10 million may be achieved as soon as possible;

(e) Encourages Member States to consider providing umbrella contributions for financing preparatory assistance activities of large-scale projects and programmes (IDB.10/2-PBC.8/2, para. 10) and/or as freely programmable contributions towards selected medium-term programme frameworks;

(f) Encourages Member States to revise their IDF pledging policies to ensure that the desirable annual funding level of $50 million be reached as soon as possible."

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# Industrial Development Board

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# Programme and Budget Committee

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Item 7 of the provisional agenda

## SCALE OF ASSESSMENTS FOR THE APPORTIONMENT OF REGULAR BUDGET EXPENSES

### Scale of assessments for the fiscal periods 1994-1995

Note by the Secretariat

1. In accordance with Article 15.1 of the Constitution of UNIDO, "regular budget expenditures shall be borne by the Members, as apportioned in accordance with a scale of assessments established by the Conference by a two-thirds majority of the Members present and voting, upon the recommendation of the Board adopted by a two-thirds majority of the Members present and voting, on the basis of a draft prepared by the Programme and Budget Committee."

2. Article 15.2 states that "the scale of assessments shall be based to the extent possible on the scale most recently employed by the United Nations. No Member shall be assessed more than 25 per cent of the regular budget of the Organization."

3. On 23 December 1992, the General Assembly adopted decision 47/456, which amended General Assembly resolution 46/221A, paragraph 1, of 20 December 1991 with respect to the rates of assessments of Member States as contained in paragraphs 51 to 64 of the report of the Committee on Contributions (A/47/11). The proposed scale of assessments for contributions to the UNIDO regular budget for the 1994-1995 biennium is therefore based, to the extent possible, on United Nations General Assembly resolution 46/221A, paragraph 1, as amended by General Assembly decision 47/456. 1/ Of the 160 States that are Members of UNIDO in accordance with Articles 3, 24 and 25 of the Constitution, 100 have exactly the same assessment under both the United Nations scale and the proposed UNIDO scale.

4. The proposed scale takes into account the withdrawal of Canada from UNIDO in accordance with Article 6 of the Constitution. Canada will cease being a Member of UNIDO on 31 December 1993.

5. Although the Czech Republic and the Slovak Republic joined UNIDO in January 1993, there is at present no United Nations rate of assessment for use as a base by UNIDO. The UNIDO scale will be adjusted upon approval of assessment rates for those two States by the General Assembly later this year.

6. The application of the assessment rates adopted by the General Assembly for the years 1993 and 1994 to Members of UNIDO in 1994-1995 produces a total of 95.52 per cent owing to differences in membership between the United Nations and UNIDO (see annex, columns (1) and (2)). The most notable differences in membership relate to the withdrawal of Canada from UNIDO and the differences in membership of the 15 republics of the former Union of Soviet Socialist Republics. To produce a scale of assessments which covers 100 per cent of regular budget expenditures, it is necessary to apply a mathematical coefficient to the United Nations rates for UNIDO Member States. The coefficient, which is not applied to the rates of United Nations Member States paying the minimum assessment of 0.01 per cent or the rate of the United Nations Member State paying at the maximum of 25.00 per cent, is calculated as follows:

| | Rate of assessment (%) United Nations | UNIDO |
|---|---|---|
| Total | 95.52 | 100.00 |
| For the Member State bearing the highest assessment | 25.00 | 25.00 |
| For the 78 Member States bearing the lowest assessment (78 x 0.01) | 0.78 | 0.78 |
| | 25.78 | 25.78 |
| Totals for calculation of coefficient | 69.74 | 74.22 |

Coefficient $\frac{74.22}{69.74} = 1.064239$

1/ Assessments for 1993 are in accordance with General Conference decision GC.4/Dec.14.

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7. Column (3) of the annex to the present note shows the adjusted rates for the scale of assessments for the fiscal period 1994-1995 for States that were Members of UNIDO as at 31 December 1992, by applying the coefficient 1.064239 as explained in paragraph 6 above.

8. Additional adjustments to account for the assessment rates of the Czech Republic and the Slovak Republic and to include any State which becomes a Member in 1993 in accordance with Articles 3, 24 and 25 of the Constitution will be communicated to the General Conference at its fifth session. In accordance with financial regulation 5.6, new Members will be assessed for the year in which they become Members on the basis of the United Nations scale of assessments.

## ACTION REQUIRED OF THE COMMITTEE

9. The Committee may wish to propose to the Industrial Development Board that it recommend to the Conference the establishment of a scale of assessments for the biennium 1994-1995 based on General Assembly resolution 46/221A as amended by General Assembly decision 47/456 and adjusted for differences in membership between the United Nations and UNIDO by the application of a coefficient to the United Nations rate of assessments. In accordance with financial regulation 5.6, new Members shall be assessed for the year in which they become Members on the basis of the United Nations scale of assessments as applicable to UNIDO.

Annex

SCALE OF ASSESSMENTS FOR 1994 AND 1995
(Percentage)

| States | United Nations: Rates for Member States a/ (1) | United Nations: Rates for non-Member States b/ (2) | UNIDO: Rates for Member States: (1) or (2) multiplied by coefficient 1.064239 c/ (3) |
|---|---|---|---|
| Afghanistan | 0.01 | | 0.01 |
| Albania | 0.01 | | 0.01 |
| Algeria | 0.16 | | 0.17 |
| Angola | 0.01 | | 0.01 |
| Argentina | 0.57 | | 0.61 |
| Armenia | 0.13 | | 0.14 |
| Australia | 1.51 | | 1.61 |
| Austria | 0.75 | | 0.80 |
| Bahamas | 0.02 | | 0.02 |
| Bahrain | 0.03 | | 0.03 |
| Bangladesh | 0.01 | | 0.01 |
| Barbados | 0.01 | | 0.01 |
| Belarus | 0.48 | | 0.51 |
| Belgium | 1.06 | | 1.13 |
| Belize | 0.01 | | 0.01 |
| Benin | 0.01 | | 0.01 |
| Bhutan | 0.01 | | 0.01 |
| Bolivia | 0.01 | | 0.01 |
| Bosnia and Herzegovina | 0.04 | | 0.04 |
| Botswana | 0.01 | | 0.01 |
| Brazil | 1.59 | | 1.69 |
| Bulgaria | 0.13 | | 0.14 |
| Burkina Faso | 0.01 | | 0.01 |
| Burundi | 0.01 | | 0.01 |
| Cameroon | 0.01 | | 0.01 |
| Cape Verde | 0.01 | | 0.01 |
| Central African Republic | 0.01 | | 0.01 |
| Chad | 0.01 | | 0.01 |
| Chile | 0.08 | | 0.09 |
| China | 0.77 | | 0.82 |
| Colombia | 0.13 | | 0.14 |
| Comoros | 0.01 | | 0.01 |
| Congo | 0.01 | | 0.01 |
| Costa Rica | 0.01 | | 0.01 |
| Côte d'Ivoire | 0.02 | | 0.02 |
| Croatia | 0.13 | | 0.14 |
| Cuba | 0.09 | | 0.10 |
| Cyprus | 0.07 | | 0.07 |
| Czech Republic d/ | | | |
| Democratic People's Republic of Korea | 0.05 | | 0.05 |
| Denmark | 0.65 | | 0.69 |
| Djibouti | 0.01 | | 0.01 |
| Dominica | 0.01 | | 0.01 |
| Dominican Republic | 0.02 | | 0.02 |
| Ecuador | 0.03 | | 0.03 |
| Egypt | 0.07 | | 0.08 |
| El Salvador | 0.01 | | 0.01 |
| Equatorial Guinea | 0.01 | | 0.01 |
| Ethiopia | 0.01 | | 0.01 |
| Fiji | 0.01 | | 0.01 |

| States | United Nations: Rates for Member States a/ (1) | United Nations: Rates for non Member States b/ (2) | UNIDO: Rates for Member States: (1) or (2) multiplied by co efficient 1.064239 c/ (3) |
|---|---|---|---|
| Finland | 0.57 | | 0.61 |
| France | 6.00 | | 6.39 |
| Gabon | 0.02 | | 0.02 |
| Gambia | 0.01 | | 0.01 |
| Georgia | 0.21 | | 0.22 |
| Germany | 8.93 | | 9.50 |
| Ghana | 0.01 | | 0.01 |
| Greece | 0.35 | | 0.37 |
| Grenada | 0.01 | | 0.01 |
| Guatemala | 0.02 | | 0.02 |
| Guinea | 0.01 | | 0.01 |
| Guinea-Bissau | 0.01 | | 0.01 |
| Guyana | 0.01 | | 0.01 |
| Haiti | 0.01 | | 0.01 |
| Honduras | 0.01 | | 0.01 |
| Hungary | 0.18 | | 0.19 |
| India | 0.36 | | 0.38 |
| Indonesia | 0.16 | | 0.17 |
| Iran (Islamic Republic of) | 0.77 | | 0.82 |
| Iraq | 0.13 | | 0.14 |
| Ireland | 0.18 | | 0.19 |
| Israel | 0.23 | | 0.25 |
| Italy | 4.29 | | 4.57 |
| Jamaica | 0.01 | | 0.01 |
| Japan | 12.45 | | 13.25 |
| Jordan | 0.01 | | 0.01 |
| Kenya | 0.01 | | 0.01 |
| Kuwait | 0.25 | | 0.27 |
| Lao People's Democratic Republic | 0.01 | | 0.01 |
| Lebanon | 0.01 | | 0.01 |
| Lesotho | 0.01 | | 0.01 |
| Liberia | 0.01 | | 0.01 |
| Libyan Arab Jamahiriya | 0.24 | | 0.26 |
| Lithuania | 0.15 | | 0.16 |
| Luxembourg | 0.06 | | 0.06 |
| Madagascar | 0.01 | | 0.01 |
| Malawi | 0.01 | | 0.01 |
| Malaysia | 0.12 | | 0.13 |
| Maldives | 0.01 | | 0.01 |
| Mali | 0.01 | | 0.01 |
| Malta | 0.01 | | 0.01 |
| Mauritania | 0.01 | | 0.01 |
| Mauritius | 0.01 | | 0.01 |
| Mexico | 0.88 | | 0.94 |
| Mongolia | 0.01 | | 0.01 |
| Morocco | 0.03 | | 0.03 |
| Mozambique | 0.01 | | 0.01 |
| Myanmar | 0.01 | | 0.01 |
| Namibia | 0.01 | | 0.01 |
| Nepal | 0.01 | | 0.01 |
| Netherlands | 1.50 | | 1.60 |
| New Zealand | 0.24 | | 0.26 |
| Nicaragua | 0.01 | | 0.01 |
| Niger | 0.01 | | 0.01 |
| Nigeria | 0.20 | | 0.21 |
| Norway | 0.55 | | 0.59 |
| Oman | 0.03 | | 0.03 |
| Pakistan | 0.06 | | 0.06 |
| Panama | 0.02 | | 0.02 |
| Papua New Guinea | 0.01 | | 0.01 |
| Paraguay | 0.02 | | 0.02 |
| Peru | 0.06 | | 0.06 |
| Philippines | 0.07 | | 0.08 |
| Poland | 0.47 | | 0.50 |

| States | United Nations: Rates for Member States a/ (1) | United Nations: Rates for non-Member States b/ (2) | UNIDO: Rates for Member States: (1) or (2) multiplied by coefficient 1.064239 c/ (3) |
|---|---|---|---|
| Portugal | 0.20 | | 0.21 |
| Qatar | 0.05 | | 0.05 |
| Republic of Korea | 0.69 | | 0.73 |
| Romania | 0.17 | | 0.18 |
| Russian Federation | 6.71 | | 7.14 |
| Rwanda | 0.01 | | 0.01 |
| Saint Kitts and Nevis | 0.01 | | 0.01 |
| Saint Lucia | 0.01 | | 0.01 |
| Saint Vincent and the Grenadines | 0.01 | | 0.01 |
| Sao Tome and Principe | 0.01 | | 0.01 |
| Saudi Arabia | 0.96 | | 1.02 |
| Senegal | 0.01 | | 0.01 |
| Seychelles | 0.01 | | 0.01 |
| Sierra Leone | 0.01 | | 0.01 |
| Slovak Republic d/ | | | |
| Slovenia | 0.09 | | 0.10 |
| Somalia | 0.01 | | 0.01 |
| Spain | 1.98 | | 2.11 |
| Sri Lanka | 0.01 | | 0.01 |
| Sudan | 0.01 | | 0.01 |
| Suriname | 0.01 | | 0.01 |
| Swaziland | 0.01 | | 0.01 |
| Sweden | 1.11 | | 1.18 |
| Switzerland | | 1.16 | 1.23 |
| Syrian Arab Republic | 0.04 | | 0.04 |
| Thailand | 0.11 | | 0.12 |
| Togo | 0.01 | | 0.01 |
| Tonga | | 0.01 | 0.01 |
| Trinidad and Tobago | 0.05 | | 0.05 |
| Tunisia | 0.03 | | 0.03 |
| Turkey | 0.27 | | 0.29 |
| Uganda | 0.01 | | 0.01 |
| Ukraine | 1.87 | | 1.99 |
| United Arab Emirates | 0.21 | | 0.22 |
| United Kingdom of Great Britain and Northern Ireland | 5.02 | | 5.34 |
| United Republic of Tanzania | 0.01 | | 0.01 |
| United States of America | 25.00 | | 25.00 |
| Uruguay | 0.04 | | 0.04 |
| Vanuatu | 0.01 | | 0.01 |
| Venezuela | 0.49 | | 0.52 |
| Viet Nam | 0.01 | | 0.01 |
| Yemen | 0.01 | | 0.01 |
| Yugoslavia | 0.16 | | 0.17 |
| Zaire | 0.01 | | 0.01 |
| Zambia | 0.01 | | 0.01 |
| Zimbabwe | 0.01 | | 0.01 |
| Total | 94.35 | 1.17 | 100.00 |

a/ Based on General Assembly resolution 46/221, part A, para. 1 as amended by General Assembly decision 47/456; column (1) of the present annex covers Member States of the United Nations that are Members of UNIDO.

b/ Based on General Assembly resolution 46/221, part A, para. 2(f); column (2) of the present annex covers non-Member States of the United Nations that are Members of UNIDO.

c/ Coefficient is not applied to Member States with assessment rates of 0.01 per cent or 25.00 per cent.

d/ The Czech Republic and the Slovak Republic became separate Member States of UNIDO in January 1993; the scale will be adjusted upon approval of assessment rates by the General Assembly later this year.

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United Nations Industrial Development Organization

ORIGINAL: ENGLISH

# Industrial Development Board

Eleventh session
Vienna, 28 June - 2 July 1993
Item 6 (a) of the provisional agenda

## REPORT OF THE PROGRAMME AND BUDGET COMMITTEE: SCALE OF ASSESSMENTS

Addendum

Update of document IDB.11/5-PBC.9/5 on the scale of assessments for the apportionment of regular budget expenses for the fiscal period 1994-1995

Note by the Secretariat

1. The present document provides an update to the information provided on the scale of assessments for the fiscal period 1994-1995 as contained in document IDB.11/5.

2. The updated scale of assessments as annexed reflects the inclusion of four new Member States in accordance with Articles 3, 24 and 25 of the Constitution of UNIDO. While rates of assessment have been established by the United Nations General Assembly for Kyrgyzstan (0.06 per cent), Tajikistan (0.05 per cent) and the Republic of Moldova (0.15 per cent), a rate of assessment for the Former Yugoslav Republic of Macedonia has not as yet been proposed.

3. With respect to the Czech Republic and Slovakia and in line with current available information, the United Nations scale of assessments includes provisional rates of assessment based upon the rate of assessment for the former Czechoslovakia contained in the United Nations original scale for 1992-1994 of 0.55 per cent, and this has been allocated to the two Members in the proportion of two-thirds and one-third respectively. Including these provisional rates at this time provides improved transparency to UNIDO's proposed scale of assessments for the fiscal period 1994-1995.

4. Since the scale of assessments or any amendments to the scale to be approved by the General Assembly later this year will be the final basis for the UNIDO scale, adjustments to reflect approved United Nations rates of assessment for The Former Yugoslav Republic of Macedonia, the Czech Republic and Slovakia, as well as any other future adjustments to reflect differences between the memberships of the United Nations and UNIDO, will be communicated to the General Conference at its fifth session.

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SCALE OF ASSESSMENTS FOR 1994 AND 1995
(Percentage)

| States | UNITED NATIONS | | UNIDO |
|---|---|---|---|
| | Rates for Member States a/ (1) | Rates for non-Member States b/ (2) | Rates for Member States: (1) or (2) multiplied by co-efficient 1.05202 c/ (3) |
| Afghanistan | 0.01 | | 0.01 |
| Albania | 0.01 | | 0.01 |
| Algeria | 0.16 | | 0.17 |
| Angola | 0.01 | | 0.01 |
| Argentina | 0.57 | | 0.60 |
| Armenia | 0.13 | | 0.14 |
| Australia | 1.51 | | 1.59 |
| Austria | 0.75 | | 0.79 |
| Bahamas | 0.02 | | 0.02 |
| Bahrain | 0.03 | | 0.03 |
| Bangladesh | 0.01 | | 0.01 |
| Barbados | 0.01 | | 0.01 |
| Belarus | 0.48 | | 0.51 |
| Belgium | 1.06 | | 1.12 |
| Belize | 0.01 | | 0.01 |
| Benin | 0.01 | | 0.01 |
| Bhutan | 0.01 | | 0.01 |
| Bolivia | 0.01 | | 0.01 |
| Bosnia and Herzegovina | 0.04 | | 0.04 |
| Botswana | 0.01 | | 0.01 |
| Brazil | 1.59 | | 1.67 |
| Bulgaria | 0.13 | | 0.14 |
| Burkino Faso | 0.01 | | 0.01 |
| Burundi | 0.01 | | 0.01 |
| Cameroon | 0.01 | | 0.01 |
| Cape Verde | 0.01 | | 0.01 |
| Central African Republic | 0.01 | | 0.01 |
| Chad | 0.01 | | 0.01 |
| Chile | 0.08 | | 0.08 |
| China | 0.77 | | 0.81 |
| Colombia | 0.13 | | 0.14 |
| Comoros | 0.01 | | 0.01 |
| Congo | 0.01 | | 0.01 |
| Costa Rica | 0.01 | | 0.01 |
| Cote d'Ivoire | 0.02 | | 0.02 |
| Croatia | 0.13 | | 0.14 |
| Cuba | 0.09 | | 0.10 |
| Cyprus | 0.02 | | 0.02 |
| Czech Republic d/ | 0.37 | | 0.39 |
| Democratic People's Republic of Korea | 0.05 | | 0.05 |
| Denmark | 0.65 | | 0.68 |
| Djibouti | 0.01 | | 0.01 |
| Dominica | 0.01 | | 0.01 |
| Dominican Republic | 0.02 | | 0.02 |
| Ecuador | 0.03 | | 0.03 |
| Egypt | 0.07 | | 0.07 |
| El Salvador | 0.01 | | 0.01 |
| Equatorial Guinea | 0.01 | | 0.01 |

SCALE OF ASSESSMENTS FOR 1994 AND 1995
(Percentage)

| States | UNITED NATIONS | | UNIDO |
|---|---|---|---|
| | Rates for Member States a/ (1) | Rates for non-Member States b/ (2) | Rates for Member States: (1) or (2) multiplied by co-efficient 1.05202 c/ (3) |
| Ethiopia | 0.01 | | 0.01 |
| Fiji | 0.01 | | 0.01 |
| Finland | 0.57 | | 0.60 |
| France | 6.00 | | 6.31 |
| Gabon | 0.02 | | 0.02 |
| Gambia | 0.01 | | 0.01 |
| Georgia | 0.21 | | 0.22 |
| Germany | 8.93 | | 9.40 |
| Ghana | 0.01 | | 0.01 |
| Greece | 0.35 | | 0.37 |
| Grenada | 0.01 | | 0.01 |
| Guatemala | 0.02 | | 0.02 |
| Guinea | 0.01 | | 0.01 |
| Guinea-Bissau | 0.01 | | 0.01 |
| Guyana | 0.01 | | 0.01 |
| Haiti | 0.01 | | 0.01 |
| Honduras | 0.01 | | 0.01 |
| Hungary | 0.18 | | 0.19 |
| India | 0.36 | | 0.38 |
| Indonesia | 0.16 | | 0.17 |
| Iran (Islamic Republic of) | 0.77 | | 0.81 |
| Iraq | 0.13 | | 0.14 |
| Ireland | 0.18 | | 0.19 |
| Israel | 0.23 | | 0.24 |
| Italy | 4.29 | | 4.51 |
| Jamaica | 0.01 | | 0.01 |
| Japan | 12.45 | | 13.10 |
| Jordan | 0.01 | | 0.01 |
| Kenya | 0.01 | | 0.01 |
| Kuwait | 0.25 | | 0.26 |
| Kyrgyzstan | 0.06 | | 0.06 |
| Lao People's Democratic Republic | 0.01 | | 0.01 |
| Lebanon | 0.01 | | 0.01 |
| Lesotho | 0.01 | | 0.01 |
| Liberia | 0.01 | | 0.01 |
| Libyan Arab Jamahiriya | 0.24 | | 0.25 |
| Lithuania | 0.15 | | 0.16 |
| Luxembourg | 0.06 | | 0.06 |
| Madagascar | 0.01 | | 0.01 |
| Malawi | 0.01 | | 0.01 |
| Malaysia | 0.12 | | 0.13 |
| Maldives | 0.01 | | 0.01 |
| Mali | 0.01 | | 0.01 |
| Malta | 0.01 | | 0.01 |
| Mauritania | 0.01 | | 0.01 |
| Mauritius | 0.01 | | 0.01 |
| Mexico | 0.88 | | 0.93 |
| Mongolia | 0.01 | | 0.01 |
| Morocco | 0.03 | | 0.03 |

SCALE OF ASSESSMENTS FOR 1994 AND 1995
(Percentage)

| States | UNITED NATIONS | | UNIDO |
|---|---|---|---|
| | Rates for Member States a/ (1) | Rates for non-Member States b/ (2) | Rates for Member States: (1) or (2) multiplied by co-efficient 1.05202 c/ (3) |
| Mozambique | 0.01 | | 0.01 |
| Myanmar | 0.01 | | 0.01 |
| Namibia | 0.01 | | 0.01 |
| Nepal | 0.01 | | 0.01 |
| Netherlands | 1.50 | | 1.58 |
| New Zealand | 0.24 | | 0.25 |
| Nicaragua | 0.01 | | 0.01 |
| Niger | 0.01 | | 0.01 |
| Nigeria | 0.20 | | 0.21 |
| Norway | 0.55 | | 0.58 |
| Oman | 0.03 | | 0.03 |
| Pakistan | 0.06 | | 0.06 |
| Panama | 0.02 | | 0.02 |
| Papua New Guinea | 0.01 | | 0.01 |
| Paraguay | 0.02 | | 0.02 |
| Peru | 0.06 | | 0.06 |
| Philippines | 0.07 | | 0.07 |
| Poland | 0.47 | | 0.49 |
| Portugal | 0.20 | | 0.21 |
| Qatar | 0.05 | | 0.05 |
| Republic of Moldova | 0.15 | | 0.16 |
| Republic of Korea | 0.69 | | 0.73 |
| Romania | 0.17 | | 0.18 |
| Russian Federation | 6.71 | | 7.06 |
| Rwanda | 0.01 | | 0.01 |
| Saint Kitts and Nevis | 0.01 | | 0.01 |
| Saint Lucia | 0.01 | | 0.01 |
| Saint Vincent and the Grenadines | 0.01 | | 0.01 |
| Sao Tome and Principe | 0.01 | | 0.01 |
| Saudi Arabia | 0.96 | | 1.01 |
| Senegal | 0.01 | | 0.01 |
| Seychelles | 0.01 | | 0.01 |
| Sierra Leone | 0.01 | | 0.01 |
| Slovakia d/ | 0.18 | | 0.19 |
| Slovenia | 0.09 | | 0.10 |
| Somalia | 0.01 | | 0.01 |
| Spain | 1.98 | | 2.08 |
| Sri Lanka | 0.01 | | 0.01 |
| Sudan | 0.01 | | 0.01 |
| Suriname | 0.01 | | 0.01 |
| Swaziland | 0.01 | | 0.01 |
| Sweden | 1.11 | | 1.17 |
| Switzerland | | 1.16 | 1.22 |
| Syrian Arab Republic | 0.04 | | 0.04 |
| Tajikistan | 0.05 | | 0.05 |
| Thailand | 0.11 | | 0.12 |
| The former Yugoslav Republic of Macedonia e/ | - | | - |

SCALE OF ASSESSMENTS FOR 1994 AND 1995
(Percentage)

| States | UNITED NATIONS | | UNIDO |
|---|---|---|---|
| | Rates for Member States a/ (1) | Rates for non-Member States b/ (2) | Rates for Member States: (1) or (2) multiplied by coefficient 1.05202 c/ (3) |
| Togo | 0.01 | | 0.01 |
| Tonga | | 0.01 | 0.01 |
| Trinidad and Tobago | 0.05 | | 0.05 |
| Tunisia | 0.03 | | 0.03 |
| Turkey | 0.27 | | 0.28 |
| Uganda | 0.01 | | 0.01 |
| Ukraine | 1.87 | | 1.97 |
| United Arab Emirates | 0.21 | | 0.22 |
| United Kingdom of Great Britain and Northern Ireland | 5.02 | | 5.28 |
| United Republic of Tanzania | 0.01 | | 0.01 |
| United States of America | 25.00 | | 25.00 |
| Uruguay | 0.04 | | 0.04 |
| Vanuatu | 0.01 | | 0.01 |
| Venezuela | 0.49 | | 0.52 |
| Viet Nam | 0.01 | | 0.01 |
| Yemen | 0.01 | | 0.01 |
| Yugoslavia | 0.16 | | 0.17 |
| Zaire | 0.01 | | 0.01 |
| Zambia | 0.01 | | 0.01 |
| Zimbabwe | 0.01 | | 0.01 |
| Total | 95.16 | 1.17 | 100.00 |

a/ Based on General Assembly resolution 46/221, part A, para. 1 as amended by General Assembly decision 47/456; column (1) of the present annex covers Member States of the United Nations that are Members of UNIDO.

b/ Based on General Assembly resolution 46/221, part A, para. 2(f); column (2) of the present annex covers non-Member States of the United Nations that are Members of UNIDO.

c/ Coefficient is not applied to Member States with assessment rates of 0.01% or 25.00%.

d/ The former United Nations rate of 0.55% for Czechoslovakia has been provisionally used as a base for the rates for the Czech Republic and Slovakia; these rates will be adjusted if necessary after the General Assembly approves the scale for the United Nations later this year.

e/ The former Yugoslav Republic of Macedonia has not yet been assigned an assessment rate by the United Nations.

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18 March 1993

United Nations Industrial Development Organization

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# Industrial Development Board

Eleventh session
Vienna, 28 June - 2 July 1993
Item 6 (j) of the provisional agenda

# Programme and Budget Committee

Ninth session
Vienna, 26-30 April 1993
Item 4 of the provisional agenda

## FINANCIAL SITUATION OF UNIDO

Report by the Director-General

Summary

Provides information on the financial situation of UNIDO, including a status report of assessed contributions paid by Member States and advances to the Working Capital Fund as of 28 February 1993 and a cash flow analysis for 1993. Presents a status report as of 31 December 1992 on budgetary implementation and proposals for revised appropriations. In compliance with Board decision IDB.10/Dec.6, includes a plan of action with options for balancing the regular and operational budgets. Proposes a suspension of financial regulations 4.2(b) and 4.2(c) with respect to the 1990-1991 biennium so as to allow UNIDO to retain the unutilized balances of the appropriations.

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## Introduction

1. In the first year of the 1992-1993 biennium, the financial situation under the regular budget was primarily influenced by:

(a) The continued delayed payment or non-payment by Member States of their assessed contributions (notwithstanding the reduction of their arrears by several Member States during the final quarter of 1992);

(b) A withholding of allotments representing 11.2 per cent of the approved 1992 appropriations combined with the practice of restricted recruitment which resulted in vacancy factors of 14.5 per cent for Professional posts and of 3.0 per cent for General Service posts under the regular budget as of 31 December 1992. These factors led to a delay in programme implementation which may result in a reduction in the quality and quantity of outputs for the 1992-1993 biennium;

(c) A reduction in the income from other organizations within the Vienna International Centre (VIC) as compared to budget estimates, resulting from the reduced level of cost-reimbursable expenditures relating to the management of the VIC complex. Income shortfalls were also recorded in respect of language and documentation services, cost-shared with UNOV, owing to continued vacancies in the subprogramme.

2. The financing of the regular budget was facilitated in part by the decision of the General Conference to suspend temporarily financial regulations 4.2(b) and 4.2(c) with respect to the 1988-1989 biennium (GC.4/Dec.15(d)).

3. Factors that had an impact on the operational budget were:

(a) The decline in support cost income owing to a slowdown in United Nations Development Programme (UNDP)-funded technical cooperation activities and, in particular, to the serious delay in the implementation of the new UNDP successor arrangements;

(b) The decline in the value of the United States dollar against the Austrian schilling. The average United Nations operational rate of exchange for 1992 was US$1 = AS 10.95, as compared with the rate for 1991 of US$1 = AS 11.65;

(c) Reductions in the allotments for non-staff costs to 84.0 per cent of the levels approved in the 1992-1993 budget. Concurrently, recruitment under the operational budget was restricted to the minimum required to maintain operational capability. The vacancy factor under the operational budget as of 31 December 1992 was 26.9 per cent for Professional posts and 8.4 per cent for General Service posts.

## I. CURRENT SITUATION

### Regular budget assessed contributions

4. Annex I to the present document shows the status of assessed contributions to the regular budget as of 28 February 1993. As of that date, unpaid assessed contributions for the period 1986 to 1992 amounted to $12,939,416 and AS 292,359,564 (equivalent to $26,338,712 at an exchange rate of US$1 = AS 11.10) for a total equivalent of $39,278,128. Unpaid assessed contributions for 1993 amounted to $8,906,859 and AS 929,632,697 (equivalent to $83,750,709) for a total equivalent of $92,657,568 or 89.80 per cent of the 1993 assessment. The total cumulative amount outstanding is equivalent to $131,935,696 or 127.87 per cent of the 1993 assessment.

5. Annex II shows the status of advances to the Working Capital Fund. Unpaid advances to that Fund as of 28 February 1993 amounted to $121,800.

6. Annex III shows the general fund cash flow analysis for 1993 as of 28 February 1993. Projections of assessed contribution income are based on previous patterns of receipts of income.

### Operational budget

7. The operational budget recorded an excess of expenditure over income for 1992 of $5,286,500. Income to the operational budget amounted to $17,559,500 against expenditures of $22,846,000. The deficit was financed by the utilization of operational budget reserves carried over from 1991. The status of the operational budget as of 31 December 1992 is summarized below:

Operational budget status report - 1992

(In thousands of US dollars)

| | | |
|---|---|---|
| Opening balance of reserves - 1 January 1992 | | 9,729.1 |
| Income | 17,559.5 | |
| Less: Expenditure | 22,846.0 | |
| Deficit | | 5,286.5 |
| Closing balance of reserves - 31 December 1992 | | 4,442.6 |

8. Efforts were made during 1992 to reduce expenditures to offset the declining levels of income resulting from the slowdown in technical cooperation activities. Allocations for non-staff expenditures were reduced by 16 per cent and the vacancy factor for established Professional posts increased to 26.9 per cent as a result of restricted recruitment. These efforts to reduce expenditures were undermined to some extent by the decline in the average value of the United States dollar against the Austrian schilling.

## II. SCALE OF ASSESSMENTS FOR THE BIENNIUM 1992-1993

9. In decision GC.4/Dec.14, paragraph (c), the General Conference decided to establish a scale of assessments for the regular budget, inter alia, in conformity with the pertinent resolution to be adopted by the General Assembly at its forty-sixth session. Of importance to UNIDO at that time was the stipulation in General Assembly resolution 46/221A that the assessment rate for Lithuania (which had joined UNIDO in 1991) would be determined and deducted from the 1992-1993 assessment rate for the Russian Federation of 9.34 per cent (see document GC.4/52, annex). The assessment rate for the Russian Federation was subsequently adjusted to 9.19 per cent, on the basis of General Assembly resolution 46/221A and General Conference decision GC.4/Dec.14, paragraph (c).

10. On 23 December 1992, the General Assembly adopted decision 47/456 which amended General Assembly resolution 46/221A, paragraph 1, of 20 December 1991 with respect to, inter alia, the rates of assessment of Member States of the 15 republics of the former Union of Soviet Socialist Republics as well as Bosnia and Herzegovina, Croatia and Slovenia.

UNIDO adjustments

11. Russian Federation. The Russian Federation assumed the UNIDO membership of the former Union of Soviet Socialist Republics at the end of 1991. Consequently, the 1992-1993 rates of assessment for the 11 former Soviet republics that had not joined UNIDO were included in the rate for the Russian Federation. For 1992-1993, the rate of assessment for the Russian Federation of 9.19 per cent will be adjusted by deducting the assessment rates according to the year in which any of the former Soviet republics join UNIDO. Armenia and Georgia joined UNIDO in 1992 and thus a corresponding adjustment will be made as follows to the rates of assessment for 1992-1993 for Armenia, Georgia and the Russian Federation:

| | GC.4/Dec.14 rate | Amended rate |
|---|---|---|
| Armenia | - | 0.13 |
| Georgia | - | 0.21 |
| Russian Federation | 9.19 | 8.85 |
| Total | 9.19 | 9.19 |

Should any of the other nine republics of the former Soviet Union become Member States of UNIDO in 1993, a similar deduction to the Russian Federation rate for 1993 will be made.

12. Yugoslavia. In 1992, Bosnia and Herzegovina, Croatia and Slovenia became Member States of UNIDO. Consequently, and provided it is accepted that the Federal Republic of Yugoslavia has succeeded to the membership in UNIDO of the former Socialist Federal Republic of Yugoslavia, the UNIDO assessment rate for Yugoslavia of 0.42 per cent for 1992-1993 will be adjusted by deducting the assessment rates according to the year in which those republics became Member States of UNIDO. On the same basis, similar deductions will be made against the Yugoslavia rate for 1993 for any additional republic joining UNIDO in 1993 that was previously included as part of the rate of assessment for Yugoslavia. The rates of assessment for 1992-1993 will be amended as follows:

| | GC.4/Dec.14 rate | Amended rate |
|---|---|---|
| Yugoslavia | 0.42 | 0.16 |
| Bosnia and Herzegovina | - | 0.04 |
| Croatia | - | 0.13 |
| Slovenia | - | 0.09 |
| Total | 0.42 | 0.42 |

If it is not to be assumed that the Federal Republic of Yugoslavia has succeeded to the membership in UNIDO of the former Socialist Federal Republic of Yugoslavia, there will be no assessment of Yugoslavia.

13. Czechoslovakia. Czechoslovakia ceased to exist on 31 December 1992; the following month the Czech Republic and the Slovak Republic became Member States of UNIDO. It is expected that the rates of assessment for both States will be approved in December 1993 by the General Assembly pursuant to the recommendations of the Committee on Contributions. It is proposed that for 1993, the rates of assessment for the Czech Republic and the Slovak Republic be considered, to the extent possible, substitutes for the previously approved UNIDO rate of assessment for Czechoslovakia of 0.55 per cent.

14. Recognizing the consequent delay in payment of the 1993 assessed contributions of the Czech Republic and the Slovak Republic and the additional financial burden on UNIDO, the Committee may wish to request the Director-General to consult with the Czech Republic and the Slovak Republic to pay, on a provisional basis, mutually agreed estimated payments for 1993 which would be adjusted as soon as the definitive rates of assessment are approved by the General Assembly.

15. While financial regulation 5.2(c) states that assessment of Member States shall be adjusted in respect of contributions resulting from the assessment of new Members as provided in financial regulation 5.6, it is proposed that the assessed contributions for the Member States identified in paragraphs 9 to 13 above be accounted for as assessed contributions of Member States rather than as assessments of new Member States given the unique nature of the relationships between the Member States being assessed with the Member States previously assessed.

## III. REGULAR BUDGET PERFORMANCE REPORT

16. The table below shows the status of the financial implementation of the 1992-1993 regular budget as of 31 December 1992, including the comparisons of actual expenditures and income with the approved regular budget estimates (excluding miscellaneous income).

Status of regular budget implementation, 1992-1993, as of 31 December 1992

(In thousands of US dollars at US$1 = AS 12.90)

| | Regular budget 1992-1993 | Expenditure | Percentage implemented |
|---|---|---|---|
| Gross expenditures | 214,395.5 | 86,838.1 | 40.5 |
| Cost reimbursement income | 33,382.1 | 12,065.4 | 36.1 |
| Net expenditures | 181,013.4 | 74,772.7 | 41.3 |

A detailed breakdown of the above table by major programme and major object of expenditure is presented in annex IV to the present document.

17. In past bienniums, the rate of financial implementation in the regular budget has been generally lower in the first year of the biennium. In 1992, the lower than anticipated rate of financial implementation is mainly due to

initiatives taken by the Secretariat to hold expenditures at levels commensurate with available resources. The programme allotment documents issued for 1992 were restricted to 88.8 per cent of the approved levels. This holdback of allotments, together with the practice of restricted recruitment which led to higher than budgeted vacancy rates for Professional posts throughout 1992, has resulted in lower than budgeted expenditures against the 1992-1993 appropriations. Some programme activities utilizing consultancy funds and travel have been deferred until 1993 and a number of ad hoc expert group meetings planned for 1992 have been rephased for implementation in 1993.

18. Administrative expenditures, particularly those related to the management of the VIC, were held below 1992 budgeted levels. Buildings management expenditures were $3.7 million below budget with a consequent reduction on cost-reimbursable income of $2.5 million. The extent to which these reduced expenditures can be realized for the biennium will depend on the ability of UNIDO to keep expenditures down while ensuring that essential services are provided in accordance with UNIDO's responsibilities under the Memorandum of Understanding Concerning the Allocation of Common Services at the Donaupark Centre in Vienna.

19. The uncertain financial situation has also contributed to the low rate of implementation experienced in the Common Programmes for the Regular Programme of Technical Cooperation and the Industrial Development Decade for Africa supplementary activities. The activities foreseen under this major programme are in the process of being fully programmed and an improved rate of implementation in 1993 over 1992 is anticipated.

20. The higher than budgeted vacancy rate in the major programme External Relations, Public Information, Language and Documentation Services has a direct impact on cost-reimbursement incomes. The vacancies have resulted in an increased use of temporary assistance funds financed by the United Nations Office at Vienna and have had a direct impact on the level of cost-reimbursement income which was $330,000 below the budgetary estimate.

## IV. REVISED APPROPRIATIONS FOR 1992-1993

21. In Director-General's Bulletin UNIDO/DG/B.156 the Director-General introduced changes to the structure of the UNIDO Secretariat. The organizational changes, which took effect on 1 July 1992, included the redeployment of resources between major programmes.

22. Those resource redeployments entailed: (a) transfer of subprogramme 541, Feasibility Studies, from major programme 500, Industrial Operations, to major programme 400, Industrial Promotion, Consultations and Technology ($2,623,300); (b) transfer of one General Service post from major programme 400, Industrial Promotion, Consultations and Technology, to major programme 300, Programme and Project Development ($100,600); and (c) transfer of a Director-level post from major programme 300, Programme and Project Development, to major programme 800, Administration, for programme 850, Management Information Services ($236,700).

23. The impact on the major programmes of the above redeployments is presented in annex V to the present document. The redeployment of resources resulting from the organizational changes did not change the approved 1992-1993 budgetary allocation by major object of expenditure.

## V. PLAN OF ACTION

24. After taking note of the report of the Director-General on the financial situation of UNIDO (IDB.10/27 and Corr.1), the Industrial Development Board at its tenth session requested the Director-General to present to the ninth session of the Programme and Budget Committee a plan of action with options for balancing the 1992-1993 regular budget disbursements with cash income and operational budget expenditure with expected income (decision IDB.10/Dec.6(i)).

25. In preparing this plan of action in compliance with the various provisions of Board decision IDB.10/Dec.6, account has also been taken of the following:

(a) The Director-General is expected at any time to monitor income and reduce expenditure when it becomes clear that actual income will not be sufficient to support expected expenditure levels (financial regulation 4.1(c));

(b) From the total amount of the 1992-1993 appropriations, an amount representing 15 per cent of those appropriations should be kept in reserve by the Director-General pending receipt from Member States of their assessed contributions (resolution GC.4/Res.27, para. 4);

(c) The Director-General was requested to take necessary measures to balance the operational budget through: the implementation of economies and greater efficiency; reduction of staff through normal attrition, in compliance with staff regulation 10.2, or separation, or other appropriate measures; utilization of reserves; a system of regular monitoring of income in line with financial regulation 4.1(c); and issuance of allotments only if there is a reasonable assurance of resources available (conclusion 92/5, para. (c), of the Programme and Budget Committee);

(d) When taking those measures, the Director-General should preserve the capacity of the Organization for technical cooperation delivery and take account of the need for equitable geographical distribution of the staffing of the Secretariat (conclusion 92/5, para. (d), of the Programme and Budget Committee).

### A. Regular budget

26. As described in the introduction to the present document, the delayed payment or non-payment by Member States of their assessed contributions has necessitated a holdback of the 1992-1993 programme budget appropriations. The delay in the payment of assessed contributions and the consequent reduction in resource allocations, including staff resources, resulted in a negative impact on or deferral of programme implementation in 1992. The initial holdback for 1993, which is equivalent to 14.5 per cent of 1993 appropriations, will lead to expenditure levels lower than budgeted and thus restrict disbursements to levels commensurate with available cash resources.

27. In order to determine the level of holdback in appropriations, the Secretariat takes cognizance of General Conference decision GC.4/Res.27, paragraph 4, calling for 15.0 per cent of appropriations to be withheld (para. 25(b) above). However, as reported by the Director-General to

past sessions of the policy-making organs, an across-the-board holdback of 15.0 per cent is not implementable and would have serious negative effects on: (a) the effective implementation of programmes; (b) the management of the Organization's staff resources; and (c) the Organization's ability to provide administrative support or meet its responsibilities to other United Nations agencies both at the VIC and within the United Nations system. The amount withheld is therefore determined by the reasonable expectation of cash income for each year of the biennium. Assumptions of cash income are based on recent patterns of assessed contribution payments or on information provided by representatives of Member States.

28. The financial controls on spending imposed as a result of the cash flow difficulties anticipated by the Secretariat will continue to have a detrimental effect on programme implementation. To ensure that the financial integrity of the Organization remains intact and that sufficient cash balances will be on hand to meet unliquidated obligations at the end of the biennium, the imposition of appropriation holdbacks and restricted recruitment will continue unless the payment practice of some Member States improves. Endeavours will, however, be made to ensure that vacant posts in substantive departments are filled as quickly as possible within the resources available.

29. As part of the holdbacks mentioned above, administrative and general operating costs will be held by $2.8 million below budgeted levels where such reductions do not conflict with the responsibilities of UNIDO under the Memorandum of Understanding for the provision of Common Services.

30. Allotments for travel, consultants, ad hoc meetings, IDDA supplementary activities and Regular Programme of Technical Cooperation will also be held by $1.2 million below appropriation levels pending an improvement in the cash resource levels.

31. It is impossible at this juncture to ascertain fully the extent to which a continued reduction in resources will have an impact on programmed activities. In any event, continued efforts will be made to improve efficiency and cooperation within the Secretariat with a view to maximizing programme delivery.

32. The financial plan of action for 1993 can be summarized as follows:

(a) Intensive efforts will continue to be made to improve the collection rate of assessed contributions;

(b) Allotments will be held below appropriation levels in line with income expectations;

(c) The practice of restricted recruitment will be continued;

(d) Disbursements will be held at levels which permit the maintenance of an adequate cash balance to meet the unliquidated obligations for the 1992-1993 biennium.

B. Operational budget

33. The financial prospects under the operational budget for 1993 remain uncertain. The estimation by the Secretariat of levels of technical cooperation delivery, support services and income earnings is rendered more difficult by the changes in the Organization's relationship with UNDP relating to the introduction of the new successor arrangements and delays in their implementation. Some improvement in actual income levels in 1993 over 1992 is expected, however, as the serious delays in the implementation of the new UNDP successor arrangements are not expected to continue. In addition, the initiatives taken towards the end of 1992 to secure additional technical cooperation-related work from financial institutions in the United Nations system have provided additional income. Those activities are expected to continue in 1993. New projects financed from trust funds and projects developed from other sources are also expected to assume a greater role in the technical cooperation activities of UNIDO. Income for 1993 including interest on cash balances is estimated at $19.8 million as compared to actual income in 1992 of $17.6 million.

34. Notwithstanding the improvements in income projected for 1993 over 1992 actual income, expenditure reductions will continue in a move towards stabilizing the operational budget in 1993. Staffing levels will be adjusted to those proposed in the 1994-1995 programme and budgets. The initial allotments approved for 1993 which foresee an expenditure level of $19.5 million at an exchange rate of US$1 = AS 11.30 are $3.5 million lower than the 1992 actual expenditure level of $22.8 million and are within the projected income levels for 1993 of $19.8 million. As most of the expenditures are in Austrian schillings the actual exchange rates experienced in 1993 will have an impact on expenditure levels.

35. Stabilization of the operational budget during 1993 is of utmost concern to the Organization. In formulating the plan of action for 1993, account has been taken of the request of the Programme and Budget Committee as contained in conclusion 92/5, paragraphs (d)(i) and (ii) to preserve the capacity of the Organization for technical cooperation delivery and take due account of the need for equitable geographical distribution of the staffing of the Secretariat.

36. Despite the inherent contradictions and practical difficulties faced by the Organization in addressing the legitimate concerns of Member States, every effort will be made to utilize available resources as efficiently as possible while at the same time attempting to preserve the financial integrity of the operational budget.

37. The plan of action for 1993 requires:

(a) A continued effort by the substantive divisions of UNIDO to maximize technical cooperation opportunities;

(b) Further development of trust fund activities and increased cooperation with United Nations system organizations and financial development institutions;

(c) An adjustment of staffing levels to levels sustainable within anticipated cash resources. This will entail reduction through normal attrition or separation of staff in accordance with staff regulations;

(d) Reduction in other non-staff expenditures through economies and efficiency;

(e) Utilization, as appropriate, of the residual operational budget reserves.

38. The financial situation of the operational budget will be kept under constant review. Any deterioration in the projected levels of income or exchange rates during 1993 will require immediate action. The Executive Management Committee will, on a monthly basis, review the implementation of the plan of action in the light of the latest projections of income, expenditure, exchange rates and staffing levels. The Committee will recommend appropriate action in response to changes in the financial situation identified at the time of the reviews.

## VI. SUSPENSION OF FINANCIAL REGULATIONS WITH RESPECT TO THE 1990-1991 BIENNIUM

39. In paragraph 29 of his report on the use of unutilized balances of appropriations (PBC.8/12), the External Auditor commented that:

> "... we are of the opinion that the interests of both the Organization (programme monitoring and implementation) and individual Member States are served best by the non-budgetary (temporary) allocation, if deemed necessary, of (part of) the unutilized balances of regular budget appropriations for strengthening the statutory cash resource base of the Organization".

40. Furthermore, in order to facilitate the work of the Organization the General Conference decided at both its third and fourth sessions on the temporary suspension of financial regulations 4.2(b) and 4.2(c) for the respective bienniums (decisions GC.3/Dec.17(c) and GC.4/Dec.15(d)).

41. The unutilized balance of appropriations for the biennium 1990-1991 amounts to $8,746,442 comprising the surplus account balance (negative) of ($1,912,492) and unpaid assessed contributions of $10,658,934 as reported in statement II.B of the interim financial performance report for the biennium 1992-1993 (PBC.9/7). The surplus account is expected to achieve a positive cash balance during 1993 as Member States pay their arrears for the 1990-1991 biennium.

42. Since the Organization continues to face cash shortfalls in the regular budget and for the reasons referred to in the introduction above, in particular the non-payment or late payment of assessed contributions by Member States, the Committee may wish to consider the suspension of financial regulations 4.2(b) and 4.2(c). Temporary suspension would allow UNIDO to retain cash surpluses arising from the unutilized balances of appropriations with respect to the 1990-1991 biennium, thus facilitating the work of the Organization which will otherwise continue to be hampered by an uncertain financial future.

## VII. ACTION REQUIRED OF THE COMMITTEE

43. The Committee may wish to recommend to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the report of the Director-General on the financial situation of UNIDO (PBC.9/8-IDB.11/6) containing information concerning the status of assessed contributions, advances to the Working Capital Fund, cash flow estimates, regular budget performance, revised appropriations for 1992-1993 and regular and operational budget plans of action;

"(b) Urges those Member States which have not yet paid their assessed regular budget contributions, including advances to the Working Capital Fund, for the bienniums 1986-1987 to 1992-1993 to do so without delay;

"(c) Recommends to the General Conference the approval of the adjustments to the 1992-1993 scale of assessments as described in paragraphs 9 to 13 of the report on the financial situation (PBC.9/8-IDB.11/6);

"(d) Requests the Director-General to consult with the Czech Republic and the Slovak Republic to pay, on a provisional basis, mutually agreed estimates in accordance with document IDB.11/6-PBC.9/8, paragraph 15;

"(e) Recommends to the General Conference that it approve at its fifth session the temporary suspension of financial regulations 4.2(b) and 4.2(c), with respect to the 1990-1991 biennium so as to allow UNIDO to retain the unutilized balances of $8,746,442 as reported in document PBC.9/7, statement II.B."

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

As of 29 February 1980

| Member State | Scale of assessment (percentage) | Contributions Payable as of 1 January 1980 | | | | Credits and Collections in 1980 | | | | Contributions Outstanding as of 29 February 1980 | | | | Paid in Adv. | Total Arrears |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Prior Years | | Current Year | | Prior Years | | Current Year | | Prior Years | | Current Year | | | |
| | | Dollars | Schillings | Dollars | Schillings | Dollars | Schillings | Dollars | Schillings | Dollars | Schillings | Dollars | Schillings | $ Equiv. | $ Equiv. |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
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| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
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| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |
| [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] | [illegible] |

Annex I (cont.)

| Member State | Scale of assessment (percentage) | Contributions Payable as of 1 January 1993 — Prior Years Dollars | Prior Years Schillings | Current Year Dollars | Current Year Schillings | Credits and Collections in 1993 — Prior Years Dollars | Prior Years Schillings | Current Year Dollars | Current Year Schillings | Contributions Outstanding as of 28 February 1993 — Prior Years Dollars | Prior Years Schillings | Current Year Dollars | Current Year Schillings | (Rule 11.10) $ Equiv. | TOTAL $ Equiv. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| CANADA | 3.09 | 0 | 0 | 304,657 | 31,797,897 | 0 | 0 | 0 | 0 | 0 | 0 | 304,657 | 31,797,897 | 2,864,675 | 3,169,332 |
| CAPE VERDE | 0.01 | 27,070 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 27,070 | 102,906 | 986 | 102,906 | 18,542 | 46,598 |
| CENTRAL AFRICAN REPUBLIC | 0.01 | 25,690 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 25,690 | 102,906 | 986 | 102,906 | 18,542 | 46,219 |
| CHAD | 0.01 | 9,738 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 9,738 | 102,906 | 986 | 102,906 | 18,542 | 27,266 |
| CHILE | 0.08 | 141,530 | 823,247 | 7,888 | 823,247 | 63,634 | 0 | 0 | 0 | 77,896 | 823,247 | 7,888 | 823,247 | 148,330 | 234,114 |
| CHINA | 0.76 | 0 | 0 | 74,932 | 1,820,842 | 0 | 0 | 74,932 | 1,820,842 | 0 | 0 | 0 | 0 | 0 | 0 |
| COLOMBIA | 0.13 | 0 | 0 | 12,817 | 1,337,776 | 0 | 0 | 5,073 | 529,549 | 0 | 0 | 7,744 | 808,230 | 77,614 | 85,358 |
| COMOROS | 0.01 | 45,430 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 45,430 | 102,906 | 986 | 102,906 | 18,542 | 64,958 |
| CONGO | 0.01 | 20,371 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 20,371 | 102,906 | 986 | 102,906 | 18,542 | 39,899 |
| COSTA RICA | 0.01 | 53,628 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 53,628 | 102,906 | 986 | 102,906 | 18,542 | 73,156 |
| COTE D'IVOIRE | 0.02 | 22,028 | 206,812 | 1,972 | 206,812 | 20,436 | 99,510 | 0 | 0 | 1,592 | 107,302 | 1,972 | 206,812 | 33,978 | 37,542 |
| CUBA | 0.09 | 82,029 | 926,152 | 8,874 | 926,152 | 0 | 0 | 0 | 0 | 82,029 | 926,152 | 8,874 | 926,152 | 166,514 | 257,771 |
| CYPRUS | 0.02 | 0 | 0 | 1,972 | 206,812 | 0 | 0 | 0 | 0 | 0 | 0 | 1,972 | 206,812 | 35,547 | 35,547 |
| CZECHOSLOVAKIA | 0.56 | 0 | 0 | 54,227 | 5,669,820 | 0 | 0 | 0 | 0 | 0 | 0 | 54,227 | 5,669,820 | 929,894 | 964,121 |
| DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA | 0.05 | 75,274 | 514,529 | 4,930 | 514,529 | 0 | 0 | 0 | 0 | 75,274 | 514,529 | 4,930 | 514,529 | 92,708 | 172,912 |
| DENMARK | 0.64 | 0 | 0 | 63,100 | 6,585,972 | 0 | 0 | 350 | 75,930 | 0 | 0 | 62,750 | 6,510,042 | 1,041,613 | 1,104,713 |
| DJIBOUTI | 0.01 | 9,738 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 9,738 | 102,906 | 986 | 102,906 | 18,542 | 29,266 |
| DOMINICA | 0.01 | 9,491 | 102,906 | 986 | 102,906 | 2,000 | 0 | 0 | 0 | 7,491 | 102,906 | 986 | 102,906 | 18,542 | 27,019 |
| DOMINICAN REPUBLIC | 0.02 | 135,304 | 206,812 | 1,972 | 206,812 | 0 | 0 | 0 | 0 | 135,304 | 206,812 | 1,972 | 206,812 | 37,364 | 174,340 |
| ECUADOR | 0.03 | 40,378 | 308,717 | 2,958 | 308,717 | 0 | 0 | 0 | 0 | 40,378 | 308,717 | 2,958 | 308,717 | 55,623 | 95,960 |
| EGYPT | 0.07 | 0 | 0 | 6,902 | 720,341 | 0 | 0 | 0 | 0 | 0 | 0 | 6,902 | 720,341 | 64,598 | 71,500 |
| EL SALVADOR | 0.01 | 33,850 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 33,850 | 102,906 | 986 | 102,906 | 18,542 | 53,378 |
| EQUATORIAL GUINEA | 0.01 | 45,430 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 45,430 | 102,906 | 986 | 102,906 | 18,542 | 64,958 |

Annex I (cont.)

| Member State | Scale of assessment (percentage) | Contributions Payable as of 1 January 1993 — Prior years — Dollars | Prior years — Schillings | Current year — Dollars | Current year — Schillings | Credits and Collections in 1993 — Prior years — Dollars | Prior years — Schillings | Current year — Dollars | Current year — Schillings | Contributions Outstanding as of 28 February 1993 — Prior years — Dollars | Prior years — Schillings | Current year — Dollars | Current year — Schillings | (Note 11.10) $ Equiv. | TOTAL $ Equiv. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ETHIOPIA | 0.01 | 8,413 | 102,306 | 999 | 102,306 | 1,400 | 25,307 | 0 | 0 | 714 | 74,519 | 999 | 102,306 | 15,364 | 17,494 |
| FIJI | 0.01 | 15,068 | 102,306 | 999 | 102,306 | 0 | 0 | 0 | 0 | 14,069 | 102,306 | 999 | 102,306 | 15,542 | 31,610 |
| FINLAND | 0.56 | 0 | 0 | 55,213 | 5,762,720 | 0 | 0 | 0 | 0 | 0 | 0 | 55,213 | 5,762,720 | 839,745 | 839,745 |
| FRANCE | 5.98 | 0 | 0 | 589,623 | 61,531,866 | 0 | 0 | 0 | 0 | 0 | 0 | 589,623 | 61,531,866 | 8,970,393 | 8,970,393 |
| GABON | 0.02 | 50,413 | 205,812 | 1,972 | 205,812 | 0 | 0 | 0 | 0 | 50,413 | 205,812 | 1,972 | 205,812 | 31,084 | 92,400 |
| GAMBIA | 0.01 | 45,430 | 102,306 | 999 | 102,306 | 0 | 0 | 0 | 0 | 45,430 | 102,306 | 999 | 102,306 | 15,542 | 45,958 |
| GERMANY | 8.57 | 0 | 0 | 844,533 | 41,277,354 | 0 | 0 | 41,734 | 39,438,134 | 0 | 0 | 844,533 | 80,838,734 | 4,777,537 | 4,548,964 |
| GHANA | 0.01 | 6,736 | 102,306 | 999 | 102,306 | 0 | 0 | 0 | 0 | 5,736 | 102,306 | 999 | 102,306 | 15,542 | 29,290 |
| GREECE | 0.35 | 7,315 | 3,422,944 | 34,508 | 3,422,944 | 0 | 0 | 0 | 0 | 1,315 | 963,806 | 34,508 | 3,422,944 | 203,755 | 436,186 |
| GRENADA | 0.01 | 36,829 | 102,306 | 999 | 102,306 | 0 | 0 | 0 | 0 | 36,829 | 102,306 | 999 | 102,306 | 15,542 | 70,374 |
| GUATEMALA | 0.02 | 40,770 | 205,812 | 1,972 | 205,812 | 0 | 0 | 0 | 0 | 40,770 | 205,812 | 1,972 | 205,812 | 31,084 | 94,826 |
| GUINEA | 0.01 | 693 | 87,744 | 999 | 102,306 | 0 | 0 | 0 | 0 | 693 | 87,744 | 999 | 102,306 | 15,542 | 31,923 |
| GUINEA BISSAU | 0.01 | 30,426 | 102,306 | 999 | 102,306 | 0 | 0 | 0 | 0 | 30,426 | 102,306 | 999 | 102,306 | 15,542 | 62,354 |
| GUYANA | 0.01 | 0 | 0 | 999 | 102,306 | 0 | 0 | 999 | 102,306 | 0 | 0 | 0 | 0 | 0 | 0 |
| HAITI | 0.01 | 40,696 | 102,306 | 999 | 102,306 | 0 | 0 | 0 | 0 | 40,696 | 102,306 | 999 | 102,306 | 15,542 | 80,223 |
| HONDURAS | 0.01 | 34,330 | 102,306 | 999 | 102,306 | 0 | 0 | 0 | 0 | 34,330 | 102,306 | 999 | 102,306 | 15,542 | 53,864 |
| HUNGARY | 0.18 | 0 | 0 | 17,741 | 1,852,535 | 0 | 0 | 17,741 | 1,852,535 | 0 | 0 | 0 | 0 | 0 | 0 |
| INDIA | 0.30 | 0 | 0 | 30,434 | 3,134,409 | 0 | 0 | 141 | 18,365 | 0 | 0 | 30,293 | 3,116,044 | 460,417 | 460,417 |
| INDONESIA | 0.16 | 0 | 0 | 16,775 | 1,636,431 | 0 | 0 | 303 | 103,613 | 0 | 0 | 16,782 | 1,532,818 | 232,998 | 153,781 |
| IRAN (ISLAMIC REPUBLIC OF) | 0.76 | 31,302 | 3,238,780 | 74,335 | 7,650,642 | 0 | 0 | 0 | 0 | 31,302 | 3,238,780 | 74,335 | 7,650,642 | 998,197 | 1,102,209 |
| IRAQ | 0.13 | 117,911 | 1,337,776 | 12,817 | 1,337,776 | 0 | 0 | 0 | 0 | 117,911 | 1,337,776 | 12,817 | 1,337,776 | 241,124 | 371,628 |
| IRELAND | 0.16 | 0 | 0 | 17,741 | 1,852,535 | 0 | 0 | 0 | 0 | 0 | 0 | 17,741 | 1,852,535 | 166,674 | 166,674 |
| ISRAEL | 0.23 | 253 | 26,306 | 22,677 | 2,366,834 | 0 | 0 | 0 | 0 | 253 | 26,306 | 22,677 | 2,366,834 | 215,601 | 238,533 |

Annex I (cont.)

| Member State | Scale of assessment (percentage) | Contributions Payable as of 1 January 1993 — Prior Years | | Contributions Payable as of 1 January 1993 — Current Year | | Credits and Collections in 1993 — Prior Years | | Credits and Collections in 1993 — Current Year | | Contributions Outstanding as of 28 February 1993 — Prior Years | | Contributions Outstanding as of 28 February 1993 — Current Year | | (Note II.10) | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Dollars | Schillings | Dollars | Schillings | Dollars | Schillings | Dollars | Schillings | Dollars | Schillings | Dollars | Schillings | $ Equiv. | $ Equiv. |
| ITALY | 4.28 | 0 | 0 | 420,013 | 43,837,877 | 0 | 0 | 0 | 0 | 0 | 0 | 420,013 | 43,837,877 | 3,640,358 | 4,969,371 |
| JAMAICA | 0.01 | 16,057 | 102,906 | 999 | 102,906 | 0 | 0 | 0 | 0 | 16,057 | 102,906 | 999 | 102,906 | 18,542 | 35,599 |
| JAPAN | 12.96 | 0 | 0 | 1,218,628 | 127,191,588 | 0 | 0 | 0 | 0 | 0 | 0 | 1,218,628 | 127,191,588 | 11,859,700 | 13,417,330 |
| JORDAN | 0.01 | 24,747 | 102,906 | 999 | 102,906 | 0 | 0 | 0 | 0 | 24,747 | 102,906 | 999 | 102,906 | 18,542 | 44,275 |
| KENYA | 0.01 | 12,962 | 102,906 | 999 | 102,906 | 0 | 0 | 0 | 0 | 12,962 | 102,906 | 999 | 102,906 | 18,542 | 32,570 |
| KUWAIT | 0.25 | 0 | 0 | 24,649 | 2,572,645 | 0 | 0 | 0 | 0 | 0 | 0 | 24,649 | 2,572,645 | 237,732 | 256,419 |
| LAO PEOPLE'S DEMOCRATIC REPUBLIC | 0.01 | 0 | 0 | 999 | 101,906 | 0 | 0 | 0 | 1,000 | 0 | 0 | 999 | 101,784 | 9,191 | 18,146 |
| LEBANON | 0.01 | 26,169 | 102,906 | 999 | 102,906 | 0 | 0 | 0 | 0 | 26,169 | 102,906 | 999 | 102,906 | 18,542 | 37,597 |
| LESOTHO | 0.01 | 0 | 0 | 999 | 102,906 | 0 | 0 | 0 | 0 | 0 | 0 | 999 | 102,906 | 9,271 | 10,251 |
| LIBERIA | 0.01 | 18,490 | 102,906 | 999 | 102,906 | 0 | 0 | 0 | 0 | 18,490 | 102,906 | 999 | 102,906 | 18,542 | 36,018 |
| LIBYAN ARAB JAMAHIRIYA | 0.24 | 442,105 | 2,469,740 | 23,983 | 2,469,740 | 0 | 0 | 0 | 0 | 442,105 | 2,469,740 | 23,983 | 2,469,740 | 444,904 | 913,700 |
| LITHUANIA | 0.15 | 146,071 | 1,543,587 | 14,991 | 1,543,587 | 0 | 0 | 0 | 0 | 146,071 | 1,543,587 | 14,991 | 1,543,587 | 278,104 | 438,904 |
| LUXEMBOURG | 0.06 | 0 | 0 | 5,976 | 617,435 | 0 | 0 | 5,976 | 617,435 | 0 | 0 | 0 | 0 | 0 | 0 |
| MADAGASCAR | 0.01 | 11,900 | 102,906 | 999 | 102,906 | 0 | 0 | 0 | 0 | 11,900 | 102,906 | 999 | 102,906 | 18,542 | 31,476 |
| MALAWI | 0.01 | 89 | 9,291 | 999 | 102,906 | 0 | 0 | 0 | 0 | 89 | 9,291 | 999 | 102,906 | 10,104 | 11,193 |
| MALAYSIA | 0.12 | 0 | 0 | 11,831 | 1,234,875 | 0 | 0 | 0 | 0 | 0 | 0 | 11,831 | 1,234,875 | 111,250 | 123,081 |
| MALDIVES | 0.01 | 999 | 102,906 | 999 | 102,906 | 0 | 0 | 0 | 0 | 999 | 102,906 | 999 | 102,906 | 18,542 | 37,482 |
| MALI | 0.01 | 45,430 | 102,906 | 999 | 102,906 | 0 | 0 | 0 | 0 | 45,430 | 102,906 | 999 | 102,906 | 18,542 | 64,368 |
| MALTA | 0.01 | 0 | 0 | 999 | 102,906 | 0 | 0 | 0 | 0 | 0 | 0 | 999 | 102,906 | 9,271 | 10,270 |
| MAURITANIA | 0.01 | 27,932 | 102,906 | 999 | 102,906 | 0 | 0 | 0 | 0 | 27,932 | 102,906 | 999 | 102,906 | 18,542 | 47,840 |
| MAURITIUS | 0.01 | 0 | 0 | 999 | 102,906 | 0 | 0 | 0 | 0 | 0 | 0 | 999 | 102,906 | 9,271 | 10,270 |
| MEXICO | 0.87 | 2,312 | 241,130 | 85,777 | 8,941,906 | 2,312 | 241,130 | 554 | 58,180 | 0 | 0 | 85,223 | 8,883,726 | 801,208 | 888,537 |
| MONGOLIA | 0.01 | 9,738 | 102,906 | 999 | 102,906 | 0 | 0 | 0 | 0 | 9,738 | 102,906 | 999 | 102,906 | 18,542 | 29,304 |

Annex I (cont.)

| Member State | Scale of assessment (percentage) | Contributions Payable as of 1 January 1993 | | | | Credits and Collections in 1993 | | | | Contributions Outstanding as of 28 February 1993 | | | | | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Prior Years | | Current Year | | Prior Years | | Current Year | | Prior Years | | Current Year | | (Rpt 11 10) | |
| | | Dollars | Schillings | Dollars | Schillings | Dollars | Schillings | Dollars | Schillings | Dollars | Schillings | Dollars | Schillings | $ Equiv. | $ Equiv. |
| MOROCCO | 0.03 | 0 | 0 | 2,958 | 308,711 | 0 | 0 | 0 | 0 | 0 | 0 | 2,958 | 308,711 | 21,612 | 30,170 |
| MOZAMBIQUE | 0.01 | 986 | 102,904 | 986 | 102,904 | 0 | 0 | 0 | 0 | 986 | 102,904 | 986 | 102,904 | 15,542 | 20,518 |
| MYANMAH | 0.01 | 0 | 0 | 986 | 102,904 | 0 | 0 | 986 | 102,904 | 0 | 0 | 0 | 0 | 0 | 0 |
| NAMIBIA | 0.01 | 0 | 0 | 986 | 102,904 | 0 | 0 | 0 | 0 | 0 | 0 | 986 | 102,904 | 9,271 | 10,257 |
| NEPAL | 0.01 | 25,636 | 102,904 | 986 | 102,904 | 0 | 0 | 0 | 0 | 25,636 | 102,904 | 986 | 102,904 | 15,542 | 45,208 |
| NETHERLANDS | 1.49 | 0 | 0 | 146,306 | 15,332,967 | 0 | 0 | 146,306 | 15,332,967 | 0 | 0 | 0 | 0 | 0 | 0 |
| NEW ZEALAND | 0.24 | 0 | 0 | 23,663 | 2,468,740 | 0 | 0 | 23,663 | 2,468,740 | 0 | 0 | 0 | 0 | 0 | 0 |
| NICARAGUA | 0.01 | 45,430 | 102,904 | 986 | 102,904 | 0 | 0 | 0 | 0 | 45,430 | 102,904 | 986 | 102,904 | 15,542 | 64,356 |
| NIGER | 0.01 | 33,850 | 102,904 | 986 | 102,904 | 0 | 0 | 0 | 0 | 33,850 | 102,904 | 986 | 102,904 | 15,542 | 53,376 |
| NIGERIA | 0.20 | 14,913 | 1,556,406 | 19,719 | 2,058,116 | 9,263 | 966,893 | 0 | 0 | 5,650 | 589,513 | 19,719 | 2,058,116 | 336,854 | 483,749 |
| NORWAY | 0.55 | 0 | 0 | 54,227 | 5,659,820 | 0 | 0 | 0 | 0 | 0 | 0 | 54,227 | 5,659,820 | 569,694 | 569,694 |
| OMAN | 0.03 | 0 | 0 | 2,958 | 308,711 | 0 | 0 | 2,958 | 308,711 | 0 | 0 | 0 | 0 | 0 | 0 |
| PAKISTAN | 0.06 | 111 | 11,614 | 5,916 | 617,436 | 0 | 0 | 0 | 0 | 111 | 11,614 | 5,916 | 617,436 | 96,877 | 102,808 |
| PANAMA | 0.02 | 59,065 | 205,812 | 1,972 | 205,812 | 0 | 0 | 0 | 0 | 59,065 | 205,812 | 1,972 | 205,812 | 37,084 | 98,721 |
| PAPUA NEW GUINEA | 0.01 | 2,353 | 102,904 | 986 | 102,904 | 1,414 | 8,078 | 0 | 0 | 939 | 94,826 | 986 | 102,904 | 17,614 | 19,539 |
| PARAGUAY | 0.02 | 81,973 | 205,812 | 1,972 | 205,812 | 0 | 0 | 0 | 0 | 81,973 | 205,812 | 1,972 | 205,812 | 37,084 | 121,009 |
| PERU | 0.06 | 109,931 | 617,436 | 5,916 | 617,436 | 104,196 | 15,302 | 0 | 0 | 5,736 | 588,533 | 5,916 | 617,436 | 100,547 | 121,198 |
| PHILIPPINES | 0.07 | 6,938 | 720,341 | 6,902 | 720,341 | 0 | 0 | 0 | 0 | 6,938 | 720,341 | 6,902 | 720,341 | 129,792 | 143,632 |
| POLAND | 0.47 | 89 | 9,238 | 46,339 | 4,836,573 | 89 | 9,238 | 46,339 | 4,836,573 | 0 | 0 | 0 | 0 | 0 | 0 |
| PORTUGAL | 0.20 | 17,747 | 1,852,356 | 19,719 | 2,058,116 | 0 | 0 | 0 | 0 | 17,747 | 1,852,356 | 19,719 | 2,058,116 | 352,096 | 369,752 |
| QATAR | 0.06 | 48,691 | 514,529 | 4,930 | 514,529 | 44,167 | 41,854 | 0 | 0 | 4,524 | 472,675 | 4,930 | 514,529 | 86,337 | 98,386 |
| REPUBLIC OF KOREA | 0.68 | 67,044 | 6,997,595 | 67,044 | 6,997,595 | 0 | 0 | 0 | 0 | 67,044 | 6,997,595 | 67,044 | 6,997,595 | 1,260,828 | 1,394,916 |
| ROMANIA | 0.17 | 16,761 | 1,749,380 | 16,761 | 1,749,399 | 0 | 0 | 0 | 0 | 16,761 | 1,749,380 | 16,761 | 1,749,399 | 315,236 | 348,726 |
| RUSSIAN FEDERATION | 8.19 | 5,436,470 | 84,570,444 | 906,083 | 94,570,444 | 0 | 0 | 0 | 0 | 5,436,470 | 84,570,444 | 906,083 | 94,570,444 | 17,043,501 | 22,947,249 |

Annex I (cont.)

| Member State | Scale of assessment (percentage) | Contributions Payable as of 1 January 1993 — Prior Years Dollars | Prior Years Schillings | Current Year Dollars | Current Year Schillings | Credits and Collections in 1993 — Prior Years Dollars | Prior Years Schillings | Current Year Dollars | Current Year Schillings | Contributions Outstanding as of 28 February 1993 — Prior Years Dollars | Prior Years Schillings | Current Year Dollars | Current Year Schillings | (R)E 11.10) $ Equiv. | TOTAL $ Equiv. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| RWANDA | 0.01 | 9,471 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 9,471 | 102,906 | 986 | 102,906 | 18,542 | 28,999 |
| SAINT KITTS AND NEVIS | 0.01 | 36,330 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 36,330 | 102,906 | 986 | 102,906 | 18,542 | 55,858 |
| SAINT LUCIA | 0.01 | 0 | 0 | 986 | 102,906 | 0 | 0 | 986 | 102,906 | 0 | 0 | 0 | 0 | 0 | 0 |
| SAINT VINCENT AND THE GRENADINES | 0.01 | 25,218 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 25,218 | 102,906 | 986 | 102,906 | 18,542 | 44,746 |
| SAO TOME AND PRINCIPE | 0.01 | 45,430 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 45,430 | 102,906 | 986 | 102,906 | 18,542 | 64,958 |
| SAUDI ARABIA | 0.95 | 0 | 0 | 93,665 | 9,776,052 | 0 | 0 | 0 | 0 | 0 | 0 | 93,665 | 9,776,052 | 880,725 | 974,390 |
| SENEGAL | 0.01 | 11,964 | 102,906 | 986 | 102,906 | 11,964 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 0 | 0 |
| SEYCHELLES | 0.01 | 20,131 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 20,131 | 102,906 | 986 | 102,906 | 18,542 | 39,659 |
| SIERRA LEONE | 0.01 | 36,126 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 36,126 | 102,906 | 986 | 102,906 | 18,542 | 55,664 |
| SOMALIA | 0.01 | 45,430 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 45,430 | 102,906 | 986 | 102,906 | 18,542 | 64,958 |
| SPAIN | 1.96 | 0 | 0 | 193,245 | 20,169,540 | 0 | 0 | 0 | 0 | 0 | 0 | 193,245 | 20,169,540 | 1,817,076 | 2,010,321 |
| SRI LANKA | 0.01 | 986 | 102,906 | 986 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 986 | 102,906 | 9,271 | 10,257 |
| SUDAN | 0.01 | 928 | 96,809 | 986 | 102,906 | 0 | 0 | 0 | 0 | 928 | 96,809 | 986 | 102,906 | 17,993 | 19,907 |
| SURINAME | 0.01 | 45,430 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 45,430 | 102,906 | 986 | 102,906 | 18,542 | 64,958 |
| SWAZILAND | 0.01 | 0 | 0 | 986 | 102,906 | 0 | 0 | 986 | 102,906 | 0 | 0 | 0 | 0 | 0 | 0 |
| SWEDEN | 1.10 | 0 | 0 | 108,454 | 11,319,640 | 0 | 0 | 0 | 0 | 0 | 0 | 108,454 | 11,319,640 | 1,019,787 | 1,128,241 |
| SWITZERLAND | 1.15 | 0 | 0 | 113,384 | 11,834,169 | 0 | 0 | 113,384 | 11,834,169 | 0 | 0 | 0 | 0 | 0 | 0 |
| SYRIAN ARAB REPUBLIC | 0.04 | 3,944 | 411,623 | 3,944 | 411,623 | 0 | 0 | 0 | 0 | 3,944 | 411,623 | 3,944 | 411,623 | 74,169 | 82,054 |
| THAILAND | 0.11 | 0 | 0 | 10,845 | 1,131,964 | 0 | 0 | 0 | 0 | 0 | 0 | 10,845 | 1,131,964 | 101,979 | 112,824 |
| TOGO | 0.01 | 1,203 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 1,203 | 102,906 | 986 | 102,906 | 18,542 | 20,731 |
| TONGA | 0.01 | 12,356 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 12,356 | 102,906 | 986 | 102,906 | 18,542 | 31,884 |
| TRINIDAD AND TOBAGO | 0.05 | 25,883 | 514,529 | 4,930 | 514,529 | 0 | 0 | 0 | 0 | 25,883 | 514,529 | 4,930 | 514,529 | 92,708 | 123,521 |

Annex I (cont.)

| Member State | Scale of assessment (percentage) | Contributions Payable as of 1 January 1993 — Prior Years Dollars | Prior Years Schillings | Current Year Dollars | Current Year Schillings | Credits and Collections in 1993 — Prior Years Dollars | Prior Years Schillings | Current Year Dollars | Current Year Schillings | Contributions Outstanding as of 28 February 1993 — Prior Years Dollars | Prior Years Schillings | Current Year Dollars | Current Year Schillings | (Rpt. 11.10) $ Equiv. | TOTAL $ Equiv. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| TUNISIA | 0.03 | 0 | 0 | 2,958 | 305,717 | 0 | 0 | 0 | 0 | 0 | 0 | 2,958 | 305,717 | 27,612 | 30,730 |
| TURKEY | 0.27 | 1,159 | 121,000 | 26,621 | 2,778,457 | 0 | 0 | 0 | 0 | 1,159 | 121,000 | 26,621 | 2,778,457 | 261,212 | 288,992 |
| UGANDA | 0.01 | 871 | 90,900 | 986 | 102,906 | 0 | 0 | 0 | 0 | 871 | 90,900 | 986 | 102,906 | 17,460 | 19,317 |
| UKRAINE | 1.17 | 661,394 | 12,039,960 | 115,356 | 12,039,960 | 0 | 0 | 0 | 0 | 661,394 | 12,039,960 | 115,356 | 12,039,960 | 2,169,966 | 2,946,716 |
| UNITED ARAB EMIRATES | 0.21 | 506,972 | 2,161,022 | 20,706 | 2,161,022 | 0 | 0 | 0 | 0 | 506,972 | 2,161,022 | 20,706 | 2,161,022 | 389,374 | 917,051 |
| UNITED KINGDOM | 4.98 | 0 | 0 | 491,001 | 51,247,096 | 0 | 0 | 0 | 0 | 0 | 0 | 491,001 | 51,247,096 | 4,616,855 | 5,107,856 |
| UNITED REPUBLIC OF TANZANIA | 0.01 | 8,914 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 8,914 | 102,906 | 986 | 102,906 | 18,542 | 28,442 |
| UNITED STATES OF AMERICA | 25.00 | 1,092,297 | 114,006,115 | 2,464,862 | 257,264,539 | 0 | 0 | 0 | 0 | 1,092,297 | 114,006,115 | 2,464,862 | 257,264,539 | 33,447,856 | 37,004,965 |
| URUGUAY | 0.04 | 38,952 | 411,623 | 3,944 | 411,623 | 35,587 | 91,388 | 0 | 0 | 3,365 | 320,235 | 3,944 | 411,623 | 68,720 | 76,029 |
| VANUATU | 0.01 | 15,917 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 15,917 | 102,906 | 986 | 102,906 | 18,542 | 35,445 |
| VENEZUELA | 0.49 | 47,413 | 4,948,613 | 48,311 | 5,042,385 | 0 | 0 | 0 | 0 | 47,413 | 4,948,613 | 48,311 | 5,042,385 | 330,093 | 935,818 |
| VIET NAM | 0.01 | 36 | 3,802 | 986 | 102,906 | 0 | 0 | 0 | 0 | 36 | 3,802 | 986 | 102,906 | 18,614 | 19,636 |
| YEMEN | 0.01 | 62,682 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 62,682 | 102,906 | 986 | 102,906 | 18,542 | 82,210 |
| YUGOSLAVIA | 0.42 | 821,795 | 4,322,044 | 41,410 | 4,322,044 | 0 | 0 | 0 | 0 | 821,795 | 4,322,044 | 41,410 | 4,322,044 | 778,746 | 1,641,951 |
| ZAIRE | 0.01 | 19,535 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 19,535 | 102,906 | 986 | 102,906 | 18,542 | 39,063 |
| ZAMBIA | 0.01 | 12,593 | 102,906 | 986 | 102,906 | 0 | 0 | 0 | 0 | 12,593 | 102,906 | 986 | 102,906 | 18,542 | 32,121 |
| ZIMBABWE | 0.01 | 899 | 93,803 | 986 | 102,906 | 0 | 0 | 0 | 0 | 899 | 93,803 | 986 | 102,906 | 17,722 | 19,607 |
| Sub-Total 1 (155 States) | 100.00 | 86- 63,382 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63,382 | 0 | 0 | 0 | 0 | 63,382 |
| | | 87- 85,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85,500 | 0 | 0 | 0 | 0 | 85,500 |
| | | 88- 204,593 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 204,593 | 0 | 0 | 0 | 0 | 204,593 |
| | | 89- 425,542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425,542 | 0 | 0 | 0 | 0 | 425,542 |
| | | 90- 2,485,310 | 0 | 0 | 0 | 1,296,587 | 0 | 0 | 0 | 1,188,723 | 0 | 0 | 0 | 0 | 1,188,723 |
| | | 91- 8,339,914 | 0 | 0 | 0 | 169,355 | 0 | 0 | 0 | 8,170,559 | 0 | 0 | 0 | 0 | 8,170,559 |
| | | 92- 2,758,491 | 287,910,539 | 0 | 0 | 16,531 | 1,725,324 | 0 | 0 | 2,741,960 | 286,185,215 | 0 | 0 | 25,782,465 | 28,524,425 |
| | | 93- 0 | 0 | 9,859,459 | 1029058171 | 0 | 0 | 1,011,757 | 105,599,823 | 0 | 0 | 8,847,702 | 923,458,348 | 83,194,462 | 92,042,164 |
| | | T- 14,362,732 | 287,910,539 | 9,859,459 | 1029058171 | 1,482,473 | 1,725,324 | 1,011,757 | 105,599,823 | 12,880,259 | 286,185,215 | 8,847,702 | 923,458,348 | 108,976,927 | 130,704,888 |

| | | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| ARMENIA | 0.13 | | 12,817 | 1,337,776 | 12,817 | 1,337,776 | 0 | 0 | 0 | 0 | 12,817 | 1,337,776 | 12,817 | 1,337,776 | 241,040 | 266,674 |
| BOSNIA AND HERZEGOVINA | 0.04 | | 3,944 | 411,623 | 3,944 | 411,623 | 0 | 0 | 0 | 0 | 3,944 | 411,623 | 3,944 | 411,623 | 74,166 | 82,054 |
| CROATIA | 0.13 | | 12,817 | 1,337,776 | 12,817 | 1,337,776 | 0 | 0 | 0 | 0 | 12,817 | 1,337,776 | 12,817 | 1,337,776 | 241,040 | 266,674 |
| GEORGIA | 0.21 | | 20,705 | 2,161,022 | 20,705 | 2,161,022 | 0 | 0 | 0 | 0 | 20,705 | 2,161,022 | 20,705 | 2,161,022 | 389,374 | 430,784 |
| SLOVENIA | 0.09 | | 8,874 | 926,152 | 8,874 | 926,152 | 0 | 0 | 0 | 0 | 8,874 | 926,152 | 8,874 | 926,152 | 166,874 | 184,622 |
| T O T A L (160 States) | 100.60 | 86- | 63,382 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 63,382 | 0 | 0 | 0 | 0 | 63,382 |
| | | 87- | 85,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 85,500 | 0 | 0 | 0 | 0 | 85,500 |
| | | 88- | 204,593 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 204,593 | 0 | 0 | 0 | 0 | 204,593 |
| | | 89- | 425,542 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 425,542 | 0 | 0 | 0 | 0 | 425,542 |
| | | 90- | 2,485,310 | 0 | 0 | 0 | 1,296,587 | 0 | 0 | 0 | 1,188,723 | 0 | 0 | 0 | 0 | 1,188,723 |
| | | 91- | 8,339,914 | 0 | 0 | 0 | 169,355 | 0 | 0 | 0 | 8,170,559 | 0 | 0 | 0 | 0 | 8,170,559 |
| | | 92- | 2,817,648 | 294,084,888 | 0 | 0 | 16,531 | 1,725,324 | 0 | 0 | 2,801,117 | 292,359,564 | 0 | 0 | 0 | 2,801,117 |
| | | 93- | 0 | 0 | 9,918,616 | 1035232520 | 0 | 0 | 1,011,757 | 105,599,823 | 0 | 0 | 8,906,859 | 929,632,697 | 26,338,712 | 29,139,829 |
| | | T- | 14,421,889 | 294,084,888 | 9,918,616 | 1035232520 | 1,482,473 | 1,725,324 | 1,011,757 | 105,599,823 | 12,939,416 | 292,359,564 | 8,906,859 | 929,632,697 | 83,750,709 | 92,657,568 |
| | | | | | | | | | | | | | | | 110,089,421 | 131,935,696 |

1. Armenia, Bosnia and Herzegovina, Croatia, Georgia and Slovenia were not included in the UNIDO scale of assessments and are therefore considered as new Members for the purpose of assessment

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND

(As of 28 February 1993)

| Member State | Scale of assessment (percentage) | Amount of Advance | Collections 1986-1992 | Collections in 1993 | Amount outstanding to date |
|---|---|---|---|---|---|
| | | | (in US dollars) | | |
| AFGHANISTAN | 0.01 | 900 | 900 | 0 | 0 |
| ALBANIA | 0.01 | 900 | 900 | 0 | 0 |
| ALGERIA | 0.16 | 14,400 | 14,400 | 0 | 0 |
| ANGOLA | 0.01 | 900 | 900 | 0 | 0 |
| ARGENTINA | 0.56 | 50,400 | 50,400 | 0 | 0 |
| AUSTRALIA | 1.50 | 135,000 | 135,000 | 0 | 0 |
| AUSTRIA | 0.74 | 66,600 | 66,600 | 0 | 0 |
| BAHAMAS | 0.02 | 1,800 | 1,800 | 0 | 0 |
| BAHRAIN | 0.03 | 2,700 | 2,700 | 0 | 0 |
| BANGLADESH | 0.01 | 900 | 900 | 0 | 0 |
| BARBADOS | 0.01 | 900 | 900 | 0 | 0 |
| BELARUS | 0.31 | 27,900 | 27,900 | 0 | 0 |
| BELGIUM | 1.05 | 94,500 | 94,500 | 0 | 0 |
| BELIZE | 0.01 | 900 | 900 | 0 | 0 |
| BENIN | 0.01 | 900 | 900 | 0 | 0 |
| BHUTAN | 0.01 | 900 | 900 | 0 | 0 |
| BOLIVIA | 0.01 | 900 | 900 | 0 | 0 |
| BOTSWANA | 0.01 | 900 | 900 | 0 | 0 |
| BRAZIL | 1.58 | 142,200 | 134,300 | 7,900 | 0 |
| BULGARIA | 0.13 | 11,700 | 11,700 | 0 | 0 |
| BURKINA FASO | 0.01 | 900 | 600 | 0 | 300 |
| BURUNDI | 0.01 | 900 | 900 | 0 | 0 |

Annex II (cont.)

| Member State | Scale of assessment (percentage) | Amount of Advance | Collections 1986-1992 | Collections in 1993 | Amount outstanding to date |
|---|---|---|---|---|---|
| | | | (in US dollars) | | |
| CAMEROON | 0.01 | 900 | 900 | 0 | 0 |
| CANADA | 3.09 | 278,100 | 278,100 | 0 | 0 |
| CAPE VERDE | 0.01 | 900 | 900 | 0 | 0 |
| CENTRAL AFRICAN REPUBLIC | 0.01 | 900 | 900 | 0 | 0 |
| CHAD | 0.01 | 900 | 0 | 0 | 900 |
| CHILE | 0.08 | 7,200 | 7,200 | 0 | 0 |
| CHINA | 0.76 | 68,400 | 68,400 | 0 | 0 |
| COLOMBIA | 0.13 | 11,700 | 11,700 | 0 | 0 |
| COMOROS | 0.01 | 900 | 0 | 0 | 900 |
| CONGO | 0.01 | 900 | 900 | 0 | 0 |
| COSTA RICA | 0.01 | 900 | 900 | 0 | 0 |
| COTE D'IVOIRE | 0.02 | 1,800 | 1,800 | 0 | 0 |
| CUBA | 0.09 | 8,100 | 8,100 | 0 | 0 |
| CYPRUS | 0.02 | 1,800 | 1,800 | 0 | 0 |
| CZECHOSLOVAKIA | 0.55 | 49,500 | 49,500 | 0 | 0 |
| DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA | 0.05 | 4,500 | 4,500 | 0 | 0 |
| DENMARK | 0.64 | 57,600 | 57,600 | 0 | 0 |
| DJIBOUTI | 0.01 | 900 | 0 | 0 | 900 |
| DOMINICA | 0.01 | 900 | 900 | 0 | 0 |
| DOMINICAN REPUBLIC | 0.02 | 1,800 | 0 | 0 | 1,800 |
| ECUADOR | 0.03 | 2,700 | 2,700 | 0 | 0 |
| EGYPT | 0.07 | 6,300 | 6,300 | 0 | 0 |
| EL SALVADOR | 0.01 | 900 | 0 | 0 | 900 |

Annex II (cont.)

| Member State | Scale of assessment (percentage) | Amount of Advance | Collections 1986-1992 | Collections in 1993 | Amount outstanding to date |
|---|---|---|---|---|---|
| | | | (in US dollars) | | |
| EQUATORIAL GUINEA | 0.01 | 900 | 0 | 0 | 900 |
| ETHIOPIA | 0.01 | 900 | 900 | 0 | 0 |
| FIJI | 0.01 | 900 | 900 | 0 | 0 |
| FINLAND | 0.56 | 50,400 | 50,400 | 0 | 0 |
| FRANCE | 5.96 | 536,400 | 536,400 | 0 | 0 |
| GABON | 0.02 | 1,800 | 1,800 | 0 | 0 |
| GAMBIA | 0.01 | 900 | 0 | 0 | 900 |
| GERMANY | 8.87 | 798,300 | 798,300 | 0 | 0 |
| GHANA | 0.01 | 900 | 900 | 0 | 0 |
| GREECE | 0.35 | 31,500 | 31,500 | 0 | 0 |
| GRENADA | 0.01 | 900 | 900 | 0 | 0 |
| GUATEMALA | 0.02 | 1,800 | 1,800 | 0 | 0 |
| GUINEA | 0.01 | 900 | 900 | 0 | 0 |
| GUINEA-BISSAU | 0.01 | 900 | 900 | 0 | 0 |
| GUYANA | 0.01 | 900 | 900 | 0 | 0 |
| HAITI | 0.01 | 900 | 900 | 0 | 0 |
| HONDURAS | 0.01 | 900 | 900 | 0 | 0 |
| HUNGARY | 0.18 | 16,200 | 16,200 | 0 | 0 |
| INDIA | 0.36 | 32,400 | 32,400 | 0 | 0 |
| INDONESIA | 0.16 | 14,400 | 14,400 | 0 | 0 |
| IRAN (ISLAMIC REPUBLIC OF) | 0.76 | 68,400 | 68,400 | 0 | 0 |
| IRAQ | 0.13 | 11,700 | 10,800 | 0 | 900 |
| IRELAND | 0.18 | 16,200 | 16,200 | 0 | 0 |
| ISRAEL | 0.23 | 20,700 | 20,700 | 0 | 0 |

Annex II (cont.)

| Member State | Scale of assessment (percentage) | Amount of Advance | Collections 1986-1992 | Collections in 1993 | Amount outstanding to date |
|---|---|---|---|---|---|
| | | | (in US dollars) | | |
| ITALY | 4.26 | 383,400 | 383,400 | 0 | 0 |
| JAMAICA | 0.01 | 900 | 900 | 0 | 0 |
| JAPAN | 12.36 | 1,112,400 | 1,112,400 | 0 | 0 |
| JORDAN | 0.01 | 900 | 900 | 0 | 0 |
| KENYA | 0.01 | 900 | 900 | 0 | 0 |
| KUWAIT | 0.25 | 22,500 | 22,500 | 0 | 0 |
| LAO PEOPLE'S DEMOCRATIC REPUBLIC | 0.01 | 900 | 900 | 0 | 0 |
| LEBANON | 0.01 | 900 | 900 | 0 | 0 |
| LESOTHO | 0.01 | 900 | 900 | 0 | 0 |
| LIBERIA | 0.01 | 900 | 900 | 0 | 0 |
| LIBYAN ARAB JAMAHIRIYA | 0.24 | 21,600 | 21,600 | 0 | 0 |
| LITHUANIA | 0.15 | 13,500 | 0 | 0 | 13,500 |
| LUXEMBOURG | 0.06 | 5,400 | 5,400 | 0 | 0 |
| MADAGASCAR | 0.01 | 900 | 900 | 0 | 0 |
| MALAWI | 0.01 | 900 | 900 | 0 | 0 |
| MALAYSIA | 0.12 | 10,800 | 10,800 | 0 | 0 |
| MALDIVES | 0.01 | 900 | 900 | 0 | 0 |
| MALI | 0.01 | 900 | 0 | 0 | 900 |
| MALTA | 0.01 | 900 | 900 | 0 | 0 |
| MAURITANIA | 0.01 | 900 | 900 | 0 | 0 |
| MAURITIUS | 0.01 | 900 | 900 | 0 | 0 |
| MEXICO | 0.87 | 78,300 | 78,300 | 0 | 0 |
| MONGOLIA | 0.01 | 900 | 900 | 0 | 0 |
| MOROCCO | 0.03 | 2,700 | 2,700 | 0 | 0 |

| Member State | Scale of assessment (percentage) | Amount of Advance | Collections 1986-1992 | Collections in 1993 | Amount outstanding to date |
|---|---|---|---|---|---|
| | | | (in US dollars) | | |
| MOZAMBIQUE | 0.01 | 900 | 900 | 0 | 0 |
| MYANMAR | 0.01 | 900 | 900 | 0 | 0 |
| NAMIBIA | 0.01 | 900 | 900 | 0 | 0 |
| NEPAL | 0.01 | 900 | 900 | 0 | 0 |
| NETHERLANDS | 1.49 | 134,100 | 134,100 | 0 | 0 |
| NEW ZEALAND | 0.24 | 21,600 | 21,600 | 0 | 0 |
| NICARAGUA | 0.01 | 900 | 0 | 0 | 900 |
| NIGER | 0.01 | 900 | 900 | 0 | 0 |
| NIGERIA | 0.20 | 18,000 | 18,000 | 0 | 0 |
| NORWAY | 0.55 | 49,500 | 49,500 | 0 | 0 |
| OMAN | 0.03 | 2,700 | 2,700 | 0 | 0 |
| PAKISTAN | 0.06 | 5,400 | 5,400 | 0 | 0 |
| PANAMA | 0.02 | 1,800 | 1,800 | 0 | 0 |
| PAPUA NEW GUINEA | 0.01 | 900 | 900 | 0 | 0 |
| PARAGUAY | 0.02 | 1,800 | 1,800 | 0 | 0 |
| PERU | 0.06 | 5,400 | 5,400 | 0 | 0 |
| PHILIPPINES | 0.07 | 6,300 | 6,300 | 0 | 0 |
| POLAND | 0.47 | 42,300 | 42,300 | 0 | 0 |
| PORTUGAL | 0.20 | 18,000 | 18,000 | 0 | 0 |
| QATAR | 0.05 | 4,500 | 4,500 | 0 | 0 |
| REPUBLIC OF KOREA | 0.68 | 61,200 | 19,800 | 0 | 41,400 |
| ROMANIA | 0.17 | 15,300 | 15,300 | 0 | 0 |
| RUSSIAN FEDERATION | 9.19 | 827,100 | 827,100 | 0 | 0 |
| RWANDA | 0.01 | 900 | 900 | 0 | 0 |

Annex II (cont.)

| Member State | Scale of assessment (percentage) | Amount of Advance | Collections 1986-1992 | Collections in 1993 | Amount outstanding to date |
|---|---|---|---|---|---|
| | | | (in US dollars) | | |
| SAINT KITTS AND NEVIS | 0.01 | 900 | 900 | 0 | 0 |
| SAINT LUCIA | 0.01 | 900 | 900 | 0 | 0 |
| SAINT VINCENT AND THE GRENADINES | 0.01 | 900 | 900 | 0 | 0 |
| SAO TOME AND PRINCIPE | 0.01 | 900 | 0 | 0 | 900 |
| SAUDI ARABIA | 0.95 | 85,500 | 85,500 | 0 | 0 |
| SENEGAL | 0.01 | 900 | 900 | 0 | 0 |
| SEYCHELLES | 0.01 | 900 | 900 | 0 | 0 |
| SIERRA LEONE | 0.01 | 900 | 900 | 0 | 0 |
| SOMALIA | 0.01 | 900 | 0 | 0 | 900 |
| SPAIN | 1.96 | 176,400 | 176,400 | 0 | 0 |
| SRI LANKA | 0.01 | 900 | 900 | 0 | 0 |
| SUDAN | 0.01 | 900 | 900 | 0 | 0 |
| SURINAME | 0.01 | 900 | 0 | 0 | 900 |
| SWAZILAND | 0.01 | 900 | 900 | 0 | 0 |
| SWEDEN | 1.10 | 99,000 | 99,000 | 0 | 0 |
| SWITZERLAND | 1.15 | 103,500 | 103,500 | 0 | 0 |
| SYRIAN ARAB REPUBLIC | 0.04 | 3,600 | 3,600 | 0 | 0 |
| THAILAND | 0.11 | 9,900 | 9,900 | 0 | 0 |
| TOGO | 0.01 | 900 | 900 | 0 | 0 |
| TONGA | 0.01 | 900 | 900 | 0 | 0 |
| TRINIDAD AND TOBAGO | 0.05 | 4,500 | 4,500 | 0 | 0 |
| TUNISIA | 0.03 | 2,700 | 2,700 | 0 | 0 |
| TURKEY | 0.27 | 24,300 | 24,300 | 0 | 0 |
| UGANDA | 0.01 | 900 | 900 | 0 | 0 |

| Member State | Scale of assessment (percentage) | Amount of Advance | Collections 1986-1992 | Collections in 1993 | Amount outstanding to date |
|---|---|---|---|---|---|
| | | | (in US dollars) | | |
| UKRAINE | 1.17 | 105,300 | 105,300 | 0 | 0 |
| UNITED ARAB EMIRATES | 0.21 | 18,900 | 18,900 | 0 | 0 |
| UNITED KINGDOM | 4.98 | 448,200 | 448,200 | 0 | 0 |
| UNITED REPUBLIC OF TANZANIA | 0.01 | 900 | 900 | 0 | 0 |
| UNITED STATES OF AMERICA | 25.00 | 2,250,000 | 2,250,000 | 0 | 0 |
| URUGUAY | 0.04 | 3,600 | 3,600 | 0 | 0 |
| VANUATU | 0.01 | 900 | 900 | 0 | 0 |
| VENEZUELA | 0.49 | 44,100 | 44,100 | 0 | 0 |
| VIET NAM | 0.01 | 900 | 900 | 0 | 0 |
| YEMEN | 0.01 | 900 | 900 | 0 | 0 |
| YUGOSLAVIA | 0.42 | 37,800 | 37,800 | 0 | 0 |
| ZAIRE | 0.01 | 900 | 900 | 0 | 0 |
| ZAMBIA | 0.01 | 900 | 900 | 0 | 0 |
| ZIMBABWE | 0.01 | 900 | 900 | 0 | 0 |
| **Sub-total (155 States)** | **100.00** | **9,000,000** | **8,924,300** | **7,900** | **67,800** |
| ARMENIA | 0.13 | 11,700 | 0 | 0 | 11,700 |
| BOSNIA AND HERZEGOVINA | 0.04 | 3,600 | 0 | 0 | 3,600 |
| CROATIA | 0.13 | 11,700 | 0 | 0 | 11,700 |
| GEORGIA | 0.21 | 18,900 | 0 | 0 | 18,900 |
| SLOVENIA | 0.09 | 8,100 | 0 | 0 | 8,100 |
| **Sub-total (5 States)** | **0.60** | **54,000** | **0** | **0** | **54,000** |

Annex II (cont.)

| Member State | Scale of assessment (percentage) | Amount of Advance | Collections 1986-1992 | Collections in 1993 | Amount outstanding to date |
|---|---|---|---|---|---|
| | | | (in US dollars) | | |
| T O T A L (160 States) | 100.60 | 9,054,000 | 8,924,300 | 7,900 | 121,800 |

1. Armenia, Bosnia and Herzegovina, Croatia, Georgia and Slovenia were not included in the UNIDO scale of assessments and are therefore considered as new Members for the purpose of assessment.

Annex III

CASH FLOW ANALYSIS FOR 1993 AS OF 28 FEBRUARY 1993

General Fund and Working Capital Fund

(In millions of United States dollars) a/

| 1993 | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Opening cash b/ | 17.4 | 16.6 | 16.6 | 21.5 | 18.4 | 19.5 | 11.0 | 1.3 | 6.1 | 3.9 | (4.7) | 10.9 |
| Revaluation c/ | (0.1) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Net opening cash | 17.3 | 16.6 | 16.6 | 21.5 | 18.4 | 19.5 | 11.0 | 1.3 | 6.1 | 3.9 | (4.7) | 10.9 |
| Contribution income d/ | | | | | | | | | | | | |
| 1990-1992 | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 1993 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 8.2 | 0.1 |
| 1994 | 0.6 | 3.1 | 12.6 | 3.0 | 17.8 | 0.3 | 0.1 | 10.6 | 6.8 | 0.2 | 16.3 | 4.1 |
| Budgeted income e/ | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 |
| Other income f/ | | | | | | | | | | | | |
| Cost reimbursements | 0.6 | 0.7 | 1.1 | 1.1 | 1.1 | 1.1 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 |
| Income CW.G> | 0.0 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Decrease in net receivables g/ | 0.8 | 0.1 | 0.5 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Interfund h/ | 0.0 | 0.0 | 0.0 | 0.4 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total incoming cash | 9.1 | 5.0 | 15.1 | 4.9 | 13.1 | 1.5 | 1.5 | 15.0 | 8.0 | 1.6 | 25.8 | 4.1 |
| Budgeted disbursements i/ | | | | | | | | | | | | |
| Current biennium | (7.1) | (6.1) | (8.9) | (8.9) | (8.9) | (8.9) | (9.0) | (9.0) | (9.0) | (9.0) | (9.0) | (9.0) |
| Other disbursements j/ | | | | | | | | | | | | |
| Cost reimbursements | (0.8) | (0.9) | (1.1) | (1.1) | (1.1) | (1.1) | (1.2) | (1.2) | (1.2) | (1.2) | (1.2) | (1.2) |
| United Nations loan | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (1.0) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Disbursements CW.G> | 0.0 | (0.1) | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Increase in net receivables g/ | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Interfund h/ | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| Total outgoing cash | (7.9) | (7.2) | (10.0) | (10.0) | (10.0) | (10.0) | (11.2) | (10.2) | (10.2) | (10.2) | (10.2) | (10.2) |
| Closing cash k/ | 18.5 | 16.6 | 21.5 | 18.4 | 19.5 | 11.0 | 1.3 | 6.1 | 3.9 | (4.7) | 10.9 | 4.8 |
| Liabilities other funds l/ | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | (1.0) |
| Net closing cash m/ | 18.5 | 16.6 | 21.5 | 18.4 | 19.5 | 11.0 | 1.3 | 6.1 | 3.9 | (4.7) | 10.9 | 3.8 |
| Unliquidated obligations at 31/12/93 (anticipated) | | | | | | | | | | | | (11.5) |
| Surplus/(deficit) at 31/12/93 | | | | | | | | | | | | (7.7) |

## Notes for cash flow analysis

a/ Based on exchange rate of US$1 = A$11.40 for the period March to December 1993.

b/ Opening cash - Shows actual cash avaliable for January - March 1993 based on reconciled balances for RB, XP and WC bank accounts and projections of cash available until the end of 1993.

c/ Revaluation - Change in value of Austrian schilling accounts in dollar terms.

d/ Contribution income - Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ Budgeted income - Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income, such as refunds of prior biennium expenditures.

f/ Other income - Includes payments from UNOV and IAEA for costs incurred on their behalf and income from CM and GK.

g/ Decrease/increase in net receivables - Net movement between accounts receivable and accounts payable.

h/ Interfund - Net cash movement between regular budget accounts and other accounts.

i/ Budgeted disbursements - Disbursements against regular budget and regular programme allotments.

j/ Other disbursements - Includes costs incurred on behalf of UNOV and IAEA, CM and GK disbursements and the United Nations loan.

k/ Closing cash - Total cash in RB, XP and WC bank accounts.

l/ Liabilities other funds - Cash belonging to CM, GK and UNDCP.

m/ Net closing cash - Actual cash available in regular budget and Working Capital Fund.

## Abbreviations

| | |
|---|---|
| CM | Account code: UNIDO Computer Model for Feasability Analysis and Reporting (COMFAR) |
| GK | Account code: garage administration |
| IAEA | International Atomic Energy Agency |
| RB | Account code: regular budget |
| UNDCP | United Nations Drug Control Programme |
| UNOV | United Nations Office at Vienna |
| WC | Account code: Working capital |
| XP | Account code: Regular Programme for Technical Cooperation |

Annex IV

## REGULAR BUDGET PERFORMANCE REPORT FOR 1992-1993

Table 1. Status of implementation by major programme for the period 1 January to 31 December 1992

(In thousands of US dollars at US$1 = AS12.90)

| Major programme | Budget estimates 1992-1993 (GC.4/42) (a) | | | Budget estimates 1992 only (b) | | | Actual expenditure/income 1/1 to 31/12/92 (c) | | | Unutilized balance at 31/12/92 (d)=(b)-(c) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 100 - Policy-making Organs | 2,543.0 | 0.0 | 2,543.0 | 1,106.5 | 0.0 | 1,106.5 | 909.5 | 0.0 | 909.5 | 197.0 | 0.0 | 197.0 |
| 200 - General management | 6,113.3 | 0.0 | 6,113.3 | 2,986.0 | 0.0 | 2,986.0 | 2,640.8 | 0.0 | 2,640.8 | 345.2 | 0.0 | 345.2 |
| 300 - Programme and Project Development | 32,911.1 | 0.0 | 32,911.1 | 16,124.1 | 0.0 | 16,124.1 | 13,799.3 | 0.0 | 13,799.3 | 2,324.8 | 0.0 | 2,324.8 |
| 400 - Industrial Promotion, Consultations and Technology | 19,790.5 | 0.0 | 19,790.5 | 9,657.0 | 0.0 | 9,657.0 | 8,306.4 | 0.0 | 8,306.4 | 1,350.6 | 0.0 | 1,350.6 |
| 500 - Industrial Operations | 32,808.2 | 0.0 | 32,808.2 | 16,008.8 | 0.0 | 16,008.8 | 14,334.8 | 0.0 | 14,334.8 | 1,674.0 | 0.0 | 1,674.0 |
| 600 - Common Programmes | 15,786.2 | 0.0 | 15,786.2 | 7,654.4 | 0.0 | 7,654.4 | 3,001.4 | 0.0 | 3,001.4 | 4,653.0 | 0.0 | 4,653.0 |
| 700 - External Relations, Public Information, Language and Documentation Services | 27,172.3 | 3,627.5 | 23,544.8 | 13,254.3 | 1,982.4 | 11,271.9 | 10,924.5 | 1,650.5 | 9,274.0 | 2,329.8 | 331.9 | 1,997.9 |
| 800 - Administration | 77,270.9 | 29,754.6 | 47,516.3 | 37,753.4 | 14,524.0 | 23,229.4 | 32,921.4 | 10,414.9 | 22,506.5 | 4,832.0 | 4,109.1 | 722.9 |
| | 214,395.5 | 33,382.1 | 181,013.4 | 104,544.5 | 16,506.4 | 88,038.1 | 86,838.1 | 12,065.4 | 74,772.7 | 17,706.4 | 4,441.0 | 13,265.4 |

Notes:

Adjusted to reflect revisions described in paras. 20-22 of the present document.

Reflects gross and net basis budgets as described in document IDB.10/11/Add.1.

Table 2. Status of implementation by major object of expenditure for the period 1 January to 31 December 1992

(In thousands of US dollars at US$1 = AS12.90)

| Major object of expenditure | Budget estimat imates 1992-1993 (GC.4/Res.27) (a) | | | Budget estimates 1992 only (b) | | | Actual expenditure/income 01/01 to 31/12/92 (c) | | | Unutilized balance at 31/12/92 (d)=(b)-(c) | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| Staff costs | 149,665.6 | 16,614.1 | 133,051.5 | 73,005.4 | 8,297.3 | 64,708.1 | 62,438.6 | 6,508.1 | 55,930.5 | 10,566.8 | 1,789.2 | 8,777.6 |
| Official travel/meetings | 3,403.0 | 12.2 | 3,390.8 | 1,622.7 | 5.8 | 1,616.9 | 1,082.6 | 1.0 | 1,081.6 | 540.1 | 4.8 | 535.3 |
| Contractual services | 712.2 | 0.0 | 712.2 | 345.8 | 0.0 | 345.8 | 259.1 | 0.0 | 259.1 | 86.7 | 0.0 | 86.7 |
| General operating expenses | 29,635.0 | 15,717.9 | 13,917.1 | 14,521.4 | 7,704.3 | 6,817.1 | 11,781.3 | 5,221.8 | 6,559.5 | 2,740.1 | 2,482.5 | 257.6 |
| Supplies and materials | 1,110.8 | 282.3 | 828.5 | 545.0 | 138.8 | 406.2 | 388.0 | 38.9 | 349.1 | 157.0 | 99.9 | 57.1 |
| Acquisition of furniture and equipment | 964.4 | 393.5 | 570.9 | 472.6 | 192.8 | 279.8 | 317.5 | 114.7 | 202.8 | 155.1 | 78.1 | 77.0 |
| Improvement to premises | 300.0 | 0.0 | 300.0 | 150.0 | 0.0 | 150.0 | 150.0 | 0.0 | 150.0 | 0.0 | 0.0 | 0.0 |
| Technical cooperation | 10,755.7 | 0.0 | 10,755.7 | 5,229.8 | 0.0 | 5,229.8 | 2,187.3 | 0.0 | 2,187.3 | 3,042.5 | 0.0 | 3,042.5 |
| Non-staff electronic data-processing costs | 6,364.8 | 358.4 | 6,006.4 | 3,125.6 | 165.6 | 2,960.0 | 2,681.0 | 177.6 | 2,503.4 | 444.6 | (12.0) | 456.6 |
| Other expenses | 11,484.0 | 3.7 | 11,480.3 | 5,526.2 | 1.8 | 5,524.4 | 5,552.7 | 3.3 | 5,549.4 | (26.5) | (1.5) | (25.0) |
| | 214,395.5 | 33,382.1 | 181,013.4 | 104,544.5 | 16,506.4 | 88,038.1 | 86,838.1 | 12,065.4 | 74,772.7 | 17,706.4 | 4,441.0 | 13,265.4 |

Notes:

Reflects gross and net basis budgets as described in document IDB.10/11/Add.1.

Budget estimates expressed by major object of expenditure.

Annex V

REVISED APPROPRIATIONS FOR 1992-1993 BY MAJOR PROGRAMME

(In thousands of US dollars at US$1 = AS12.90)

| Major programme | Budget estimates 1992-1993 (GC.4/Res.27) (a) | | | Redeployments (b) | | | Revised budget 1992-1993 (c)=(a)+(b) | | |
|---|---|---|---|---|---|---|---|---|---|
| | Gross | Income | Net | Gross | Income | Net | Gross | Income | Net |
| 100 - Policy-making organs | 2,543.0 | 0.0 | 2,543.0 | 0.0 | 0.0 | 0.0 | 2,543.0 | 0.0 | 2,543.0 |
| 200 - General Management | 6,113.3 | 0.0 | 6,113.3 | 0.0 | 0.0 | 0.0 | 6,113.3 | 0.0 | 6,113.3 |
| 300 - Programme and Project Development | 33,047.2 | 0.0 | 33,047.2 | (136.1) | 0.0 | (136.1) | 32,911.1 | 0.0 | 32,911.1 |
| 400 - Industrial Promotion, Consultations and Technology | 17,267.8 | 0.0 | 17,267.8 | 2,522.7 | 0.0 | 2,522.7 | 19,790.5 | 0.0 | 19,790.5 |
| 500 - Industrial Operations | 35,431.5 | 0.0 | 35,431.5 | (2,623.3) | 0.0 | (2,623.3) | 32,808.2 | 0.0 | 32,808.2 |
| 600 - Common programmes | 15,786.2 | 0.0 | 15,786.2 | 0.0 | 0.0 | 0.0 | 15,786.2 | 0.0 | 15,786.2 |
| 700 - External Relations, Public Information, Language and Documentation Services | 27,172.3 | 3,627.5 | 23,544.8 | 0.0 | 0.0 | 0.0 | 27,172.3 | 3,627.5 | 23,544.8 |
| 800 - Administration | 77,034.2 | 29,754.6 | 47,279.6 | 236.7 | 0.0 | 236.7 | 77,270.9 | 29,754.6 | 47,516.3 |
| 900 - Miscellaneous Income | 0.0 | 1,750.6 | (1,750.6) | 0.0 | 0.0 | 0.0 | 0.0 | 1,750.6 | (1,750.6) |
| | 214,395.5 | 33,382.1 | 181,013.4 | (0.0) | 0.0 | (0.0) | 214,395.5 | 33,382.1 | 181,013.4 |